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UNITED STATES DEPARTMENT OF AGRICULTURE
Bureau of Agricultural Economics

TARIFF RATES
ON
PRINCIPAL AGRICULTURAL PRODUCTS

Washington, D. C.

May 10, 1939

MAY 18 1939

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TARIFF RATES ON PRINCIPAL AGRICULTURAL PRODUCTS

By
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Introduction

Period covered- This report represents a complete history of the Tariff status of each commodity from September 22, 1922, the effective date of the 1922 Tariff Act, through May 5, 1939, the effective date of the Trade Agreement with Turkey. This is the last Trade Agreement to go into effect prior to the issuance of this report.

Commodities covered- With minor exceptions this report mentions only those agricultural products that are specifically mentioned in the Tariff Act of 1930 or the Tariff Act of 1922. There are 416 named items in Schedule 7, "Agricultural Products and Provisions". In addition, this tabulation includes certain items from Schedules 1, 5, 6, 8, 9, 10, 11 and 16. But many agricultural products are dutiable although not specifically mentioned in the Tariff Acts, for unless a non-enumerated article is classified as on the free list, it is necessarily dutiable under one of the so-called "basket-clauses" in the dutiable list. There are 47 of these "basket-clauses" in Schedule 7 alone of the 1930 Tariff Act.

Type of information covered- Quarantines upon imports of agricultural products are not listed in this report.

Quotas and other quantitative limitations upon imports established by trade agreements have been shown in the appendices, but these quotas and those established by other Acts have not all been shown in the text.

From time to time changes in the tariff classification of various articles are announced by the Secretary of the Treasury. For instance, one such decision held blackeye cowpeas dutiable as beans rather than free of duty as cowpeas. Since, as in this case, changes in classification do not involve changes in duties, no changes in classification are listed in the text.

Processing taxes and compensating taxes on imports under the Agricultural Adjustment Act are not listed since they applied equally to domestic and imported products. But certain taxes in the Revenue Acts which apply only to imported products or to the first domestic processing of products of which there is no domestic production have been carried in footnotes.

Internal revenue taxes on imported oleomargarine are not listed even though higher than internal revenue taxes imposed on domestic oleomargarine.

The Tariff Acts provide for various kinds of additional duties which may be applied under certain specified conditions, such as countervailing duties, anti-dumping duties, duties on convict-made goods, etc. This report does not contain a record of these additional duties.

Trade Agreements - The Trade Agreements Act, otherwise known as Section 350 of the Tariff Act of 1930, permits the President to enter into trade agreements with foreign governments and to proclaim such modifications of existing duties within certain limits as are appropriate to carry out any such agreement. Twenty trade agreements have become effective under this Act and additional ones are being negotiated. For each of the last seven an appendix is attached in which is listed all of the concessions on agricultural products made in that agreement by the United States; for information concerning previous trade agreements see page 59. No change may be made in the tariff status of any article mentioned in a trade agreement during the life of that agreement. The fact that the tariff status of an item is bound against change during the life of an agreement is often of value to one of the parties to the agreement and may therefore be thought of as a concession by the other party. All changes in the tariff status of agricultural products made by the trade agreements are carried in the body of the text as well as in the appendices, but the fact that the tariff status of an item is bound against change is shown only in the appendices. Under the Trade Agreement Act the new rates and other concessions contained in any given trade agreement apply to articles, the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. At the present time Germany is the only country placed in this class and, therefore, the only country other than Cuba which does not receive the benefit of the reduced rates and other concessions provided in the various trade agreements. Imports from discriminating countries are subject to the duties that were in effect prior to the enactment of the Trade Agreements Act.

Tariff status of Cuban products - For the entire period covered by this report all products listed in the body of the text, if produced in Cuba and imported by the United States, receive a reduction of 20 percent from the import duties listed in this report unless indicated to the contrary by footnotes or unless marked "from Cuba".

Where a footnote refers the reader to this page for an explanation of the tariff status of a product when imported from Cuba it indicates that until March 19, 1934, that product, if produced in Cuba and if imported into the United States, would have been permitted entry free of duty and that after that date the tariff status of such an article would be subject for decision by the Bureau of Customs or by the Customs court.

Tariff status of products of the Philippines - All products of the Philippines are admitted into the United States free of duty unless specified to the contrary in footnotes.

Effective dates - The Tariff Act of 1922 became effective September 22, 1922. The Tariff Act of 1930 became effective June 18, 1930. The effective dates of the various changes made under the flexible provision are indicated in footnotes. The effective date of each trade agreement is indicated in the footnotes and in the appendix for that agreement.

Abbreviations - "n.s.p.f." stands for "not specially provided for."
"n.e.s." stands for "not elsewhere specified."
"ad val." stands for ad valorem. An ad valorem duty is levied upon a commodity according to its value.
"T.D." stands for "Treasury Decision."

TARIFF RATES ON SUGAR, MOLASSES, AND RELATED PRODUCTS

Duties on Sugar 1/ (Paragraph 501 of Acts of 1922 and 1930)	Not above 75 sugar degrees	For each additional sugar degree	96 degree raw sugar
	Cents per pound 2/	Cents per pound 2/	Cents per pound 2/
Tariff Act of 1922, effective September 22, 1922			
From Philippines and Virgin Islands	Free	Free	Free
From Cuba (Cuban preferential rate)	0.9920	0.0368	1.7648
From other countries (full duty)	1.2400	0.0460	2.2060
Tariff Act of 1930, effective June 18, 1930			
From Philippines and Virgin Islands	Free	Free	Free
From Cuba (Cuban preferential rate)	1.3700	0.0300	2.0000
From other countries (full duty)	1.7125	0.0375	2.5000
Presidential Proclamation, effective June 8, 1934			
From Philippines and Virgin Islands	Free	Free	Free
From Cuba (Cuban preferential rate)	1.027500	0.022500	1.5000
From other countries (full duty)	1.284375	0.028125	1.8750
Trade Agreement with Cuba, effective September 3, 1934			
From Philippines and Virgin Islands	3/ Free	3/ Free	3/ Free
From Cuba (Cuban preferential rate)	3/ 0.6165	3/ 0.0135	3/ 0.9000
From other countries (full duty	3/ 1.284375	3/ 0.028125	3/ 1.8750

1/ Tariff rates on sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope, not above 75 sugar degrees, and all mixtures containing sugar and water, testing by the polariscope above 50 sugar degrees and not above 75 sugar degrees (for rates see column headed "not above 75 sugar degrees"). For each additional sugar degree shown by the polariscopic test (fractions of a degree in proportion). (For rates see column headed "for each additional sugar degree.")

2/ Per pound of sugars tank bottoms, etc., not per pound of sugar content of same.

/ These duties are still in effect. In addition, the Sugar Act of 1937 effective September 1, 1937, placed a duty of 0.5144 cents per pound on the total sugars contained in manufactured sugar testing by the polariscope less than 92 degrees. On all manufactured sugar testing 92 degrees the Act placed a duty of 0.465 cents per pound and for each additional degree 0.00875 cents per pound additional, fractions in proportion. The term manufactured sugar is defined in the Act as sugar which shall not be further refined before use. This import tax expires June 30, 1941.

TARIFF RATES ON SUGAR, MOLASSES, AND RELATED PRODUCTS
(Continued)

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Sugar cane in its natural state	503	$1 per ton of 2000 lbs.	504	$2.50 per ton of 2000 lbs.
Sugar beets	764	80¢ per long ton	766	80¢ per ton of 2000 lbs.
Sugar contained in dried sugar cane or in sugar cane in any other than its natural state	503	1/	504	1/
Honey	716	3¢ per lb.	716	2/3/4/ 3¢ per lb.
Maple sugar	503	4¢ per lb.	503	5/4/ 6¢ per lb.
Maple sirup	503	4¢ per lb.	503	6/4/ 4¢ per lb.

1/ The rate on this sugar is 75% of the rate of duty applicable to manufactured sugar of like polariscopic test. See previous page.

2/ Imports from Cuba received a 20% reduction in duties until September 3, 1934. The Trade Agreement with Cuba effective that date reduced the rate on honey from Cuba to 1.2¢ per pound.

3/ Under the Trade Agreement with Guatemala effective June 15, 1936, and with El Salvador, effective May 31, 1937, the rate on honey was reduced to 2 cents per pound. Under the new Trade Agreement with Canada effective January 1, 1939, the rate was further reduced to 1½ cents per pound.

4/ The new reduced rate applies to products of all countries except Cuba and except those countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

5/ 8¢ in 1930 Act, reduced by Presidential proclamation under Section 336, effective March 7, 1931. Under the Trade Agreement with Canada, effective January 1, 1936, the rate was reduced to 4¢ per pound. Under the new Trade Agreement with Canada, effective January 1, 1939, the rate was further reduced to 3¢ per pound.

6/ 5½¢ in 1930 Act, reduced by Presidential proclamation under Section 336, effective March 7, 1931. Under the new Trade Agreement with Canada, effective January 1, 1939, the rate was reduced to 2¢ per pound.

TARIFF RATES ON SUGAR, MOLASSES, AND RELATED PRODUCTS
(Continued)

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Molasses and sugar sirups, n. s. p. f:				
Testing not above 48% total sugars.....	502	1/ ¼¢ per gal.	502	1/2/3/ ¼¢ per gal.
Testing above 48% total sugars for each percent of total sugars and fractions of a % in proportion	502	1/ 0.275¢ per gal. additional	502	1/2/3/ 0.275¢ per gal. additional
Molasses not imported to be commercially used for the extraction of sugar or for human consumption 4/	502	4/	502	4/ 0.03¢ per lb. of total sugars

1/ Bulk of this edible molasses and sugar sirup imported for consumption in 1929 tested from 63% to 69% - mostly 69%. Molasses and sirup testing 69% is dutiable at 6.025¢ per gallon. If produced in Cuba it receives a 20% reduction in the tariff and products of the Philippines and Virgin Islands are free.

2/ Molasses and sugar sirups containing soluble sugar solids equal to 6 percent or less are subject to an import tax of 0.5144¢ per pound of the total sugars therein as provided for in the Sugar Act of 1937, sec. 401 (b) and 403 (b).

3/ Under the Trade Agreement with the United Kingdom, effective January 1, 1939, the rate on molasses and sugar sirups n. s. p. f. which contain soluble nonsugar solids equal to more than 6 percent of the total soluble solids was reduced to 1/6¢ per gallon for those testing not above 48 percent total sugars, and for those testing above 48 percent, 11/60¢ additional for each percent of total sugars and fractions in proportion. This reduction is limited to 1,500,000 gallons per year. This new reduced rate applies to products of all countries except Cuba and countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

4/ The provision of the 1922 Act was on a different basis. The duty in the 1922 Act varied with the percent of total sugar in the molasses, whereas the duty in the 1930 Act is based on total sugar content. The Act of 1922 read "molasses testing not above 52% total sugars not imported to be commercially used for the extraction of sugar or for human consumption, 1/6 of a cent per gallon additional for each percent of total sugars (above 52) and fractions of a percent in proportion." If produced in Cuba it receives a 20% reduction in duty and products of the Philippines and Virgin Islands are free.

TARIFF RATES ON UNMANUFACTURED TOBACCO

Paragraph 601 (Tariff Acts of 1922 and 1930)	Wrapper Tobacco 1/		Filler Tobacco, n.s.p.f. 1/	
	From Cuba 2/	From other countries 3/	From Cuba 2/	From other countries 3/
	Dol. per lb.	Dol. per lb.	Cents per lb.	Cents per lb.
Unstemmed:				
Tariff Act of 1922	1.68	2.10	28.0	35.0
Tariff Act of 1930	1.820	2.275	28.0	35.0
Cuban Agreement, Sept. 3, 1934	4/ 1.500	5/ --	4/ 17.5	5/ --
Netherlands Agreement, February 1, 1936				
From Feb. 1 to March 16 6/	4/ 1.500	7/ 1.875	4/ 17.5	5/ --
From March 16 to June 30 6/	1.500	5/ --	28.0	5/ --
After June 30, 1936	1.200	7/ 1.500	5/ --	5/ --
Turkish Agreement, May 5, 1939.	5/ --	5/ --	24.0	7/ 8/ 30.0
Stemmed:				
Tariff Act of 1922	2.20	2.75	40.0	50.0
Tariff Act of 1930	2.330	2.925	40.0	50.0
Cuban Agreement, Sept. 3, 1934 ..	5/ --	5/ --	4/ 25.0	5/ --
Netherlands Agreement, Feb. 1, 1936				
From Feb. 1 to March 16 6/	2.020	7/ 2.525	4/ 25.0	
From March 16 to June 30 6/	5/ --	5/ --	40.0	
After June 30, 1936	1.720	7/ 2.150	5/ --	5/ --

1/ Both Tariff Acts contain the following: the term "wrapper tobacco" as used in this title means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size for cigar wrappers, and the term "filler tobacco" means all other leaf tobacco. The description of wrapper tobacco in the 1930 act, other than above, is as follows: filler tobacco when mixed or packed with more than 35% of wrapper tobacco, and all other leaf tobacco the product of two or more countries or dependencies when mixed or packed together.

2/ Unless otherwise specified tariff rates on tobacco from Cuba are derived by applying the Cuban preferential reduction of 20 percent to the rate paid by other countries.

3/ Free of duty if the product of the Philippines.

4/ This rate specifically established by the Cuban Trade Agreement.

5/ No change; the previous rate listed is still in effect.

6/ In the Netherlands Agreement there was no break in the period from February 1 to June 30; this is made here for convenience in showing the termination on March 16, 1936, of the tobacco concessions in the Cuban Agreement.

7/ The new reduced rates apply to tobacco from all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

8/ Reduced rate applies to cigarette leaf tobacco only.

TARIFF RATES ON UNMANUFACTURED TOBACCO - CONTINUED

Product (As described in the 1930 Act)	Tariff Act of 1922: Par.	Tariff Act of 1922: Rate of duty	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of duty
Scrap tobacco:				
From Cuba 1/	603	28¢ per lb.	603	3/28¢ per lb.
From other countries 2/	603	35¢ per lb.	603	35¢ per lb.
Tobacco stems:				
Not cut, ground or pulverized	1686	Free	1787	Free
Cut, ground or pulverized:				
From Cuba 1/	604	44¢ per lb.	604	44¢ per lb.
From other countries 2/	604	55¢ per lb.	604	55¢ per lb.
All other unmanufactured tobacco, n.s.p.f.				
From Cuba 1/	603	44¢ per lb.	603	4/44¢ per lb.
From other countries 2/	603	55¢ per lb.	603	4/55¢ per lb.

1/ The tariff rates on tobacco from Cuba are determined by applying the Cuban preferential reduction of 20 percent to the rate paid by any other country unless otherwise specified.

2/ Free of duty if the product of the Philippines.

3/ Under the Cuban Trade Agreement, effective September 3, 1934, the rate on scrap tobacco was 17.5 cents per pound until the concession was terminated on March 16, 1936.

4/ Under the Trade Agreement with the United Kingdom effective January 1, 1939, the rate on all other unmanufactured tobacco n.s.p.f. was reduced to 35 cents per pound. This new reduced rate applies to all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries. The Cuban rate on this tobacco is now 20 percent less than the new rate, or 25 cents per pound.

TARIFF RATES ON LIVESTOCK AND OTHER LIVE ANIMALS 1/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Cattle (except for breeding)				
Weighing less than 700 lb. each.	701	2/ 1½¢ per lb.	701	5/ 6/ 2½¢ per lb.
Weighing 700 lb. or more each ..	701	2/ 2¢ per lb.	701	5/ 6/ 3¢ per lb.
Sheep (except for breeding).....	702	$2 per head	702	$3 per head
Lambs	--	3/ $2 per head	702	$3 per head
Goats (except for breeding)	702	$2 per head	702	$3 per head
Swine (except for breeding)	703	½¢ per lb.	703	4/ 6/ 2¢ per lb.

1/ Exclusive of live poultry, game birds and other live birds which are listed in this tabulation under "Poultry and Game Birds".
2/ In the 1922 Act the weight classes were "less than 1,050 pounds" and "1,050 pounds and over".
3/ Lambs not specially mentioned in 1922 Act but dutiable as sheep.
4/ The New Trade Agreement with Canada, effective January 1, 1939, reduced the rate on swine to 1 cent per pound. See footnote 5/.
5/ These reduced rates apply to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.
6/ Changes in tariff rates under the old and New Canadian Trade Agreements are set up in the following table:

	First Canadian Agreement effective January 1, 1936 (Superseded by New Agreement)	
	(quota)	(rate)
Cattle weighing less than 175 pounds each	51,933 head per year	1½¢ per lb.
Cattle weighing from 175 to 700 pounds each	Not mentioned in this Agreement. No change in rate.	
Dairy cows over 700 pounds	20,000 head per year	1½¢ per lb.
All other cattle over 700 pounds	155,799 head per year	2¢ per lb.

	New Canadian Agreement effective January 1,1939	
	(quota)	(rate)
Cattle weighing less than 200 pounds each	100,000 head per year	1½¢ per lb.
Cattle weighing from 200 to 700 pounds each	Not mentioned in this Agreement. No change in rate.	
Dairy Cows over 700 pounds	unrestricted	1½¢ per lb.
All other cattle over 700 pounds	60,000 head any quarter year 125,000 head any calendar year	1½¢ per lb.

The figures in the quota column apply to imports from all countries combined in any calendar year. Imports in excess of quotas pay the 1930 Tariff Act rates.

TARIFF RATES ON LIVESTOCK AND OTHER LIVE ANIMALS 1/
(Cont'd)

Product (as described in 1930 Act	Tariff Act of 1922 Par.	Tariff Act of 1922 Rate of duty	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of duty
Horses and mules unless imported for immediate slaughter (or breeding):				
Valued at not more than $150 per head	714	2/ $30 per head	714	3/ $30 per head
Valued at more than $150 per head.	714	2/ 20% ad.val.	714	3/ 20% ad. val.
Horses and mules imported for immediate slaughter	---	4/ ---	1695	Free
Any purebred pedigreed animal except black or silver foxes imported by an American citizen specially for breeding purposes	1506	Free	1606 (a)	Free
Animals brought into the United States for specified purposes 5/	1507	Free	1607	Free
Live game animals imported for stocking purposes	----	6/ 15% ad.val.	1682	Free
Live Animals, vertebrate and invertebrate n.s.p.f. 7/	715	15% ad val.	715	15% ad. val.

1/ Exclusive of live poultry, game birds and other live birds which are listed in this tabulation under "Poultry and Game Birds" and other than rates on preceding page.

2/ The words "unless imported for immediate slaughter" new in 1930 Act.

3/ Under the Trade Agreement with Canada effective January 1, 1936 the rate on horses unless imported for immediate slaughter, valued at not more than $150 per head was reduced to $20 per head. Under the new Trade Agreement with Canada, effective January 1, 1939, this rate was further reduced to $15 per head. Under both the new Canadian Agreement and the Trade Agreement with the United Kingdom effective January 1, 1939, the rate on horses, unless imported for immediate slaughter, valued at more than $150 per head was reduced to 17½ percent ad valorem. These new reduced rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

4/ Not specially mentioned in 1922 Act but dutiable as horses and mules, Par. 714.

5/ Includes animals brought in for a period not exceeding six months for breeding, exhibition or competition for prizes offered by any agricultural, polo, or racing association; also teams owned by persons emigrating to the United States; also wild animals for exhibition not for sale or profit.

6/ Not specially mentioned in 1922 Act but dutiable under Par. 715.

7/ Includes honeybees, asses and burros.

TARIFF RATES ON MEATS 1/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Beef, fresh, chilled or frozen	701	2/ 3¢ per lb.	701	6¢ per lb.
Veal, fresh, chilled or frozen	701	2/ 3¢ per lb.	701	6¢ per lb.
Mutton, fresh, chilled or frozen	702	2/ $2\frac{1}{2}$¢ per lb.	702	5¢ per lb.
Lamb, fresh, chilled or frozen	702	2/ 4¢ per lb.	702	7¢ per lb
Goat meat, fresh, chilled or frozen	702	2/ $2\frac{1}{2}$¢ per lb.	702	5¢ per lb.
Pork, fresh, chilled or frozen	703	2/ $\frac{3}{4}$¢ per lb.	703	3/4/ $2\frac{1}{2}$¢ per lb.
Bacon	703	2¢ per lb.	703	3/4/ $3\frac{1}{4}$¢ per lb.
Hams	703	2¢ per lb.	703	3/4/ $3\frac{1}{4}$¢ per lb.
Shoulders	703	2¢ per lb.	703	3/4/ $3\frac{1}{4}$¢ per lb.
Other pork prepared or preserved	703	2¢ per lb.	703	3/4/ $3\frac{1}{4}$¢ per lb.

1/ Other than dressed poultry, game and other birds listed in this tabulation under "Poultry and Game Birds."

2/ The words "chilled or frozen" new in 1930 Act.

3/ Under the New Trade Agreement with Canada, effective January 1, 1939, the rate on pork, fresh or chilled but not frozen was reduced to $1\frac{1}{4}$ cents per pound. The rate on bacon, hams and shoulders, and other pork, prepared or preserved, but not cooked, boned, packed in air tight containers, or made into sausages of any kind, was reduced to 2 cents per pound.

4/ These new reduced rates apply to products of all countries except Cuba and countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

TARIFF RATES ON MEATS (continued)

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Reindeer meat, fresh, chilled or frozen	704	1/ 4¢ per lb.	704	6¢ per lb.
Venison, fresh, chilled or frozen	704	1/ 4¢ per lb.	704	2/3/6¢ per lb.
Game animals killed in foreign countries by residents of the United States and imported by them for non-commercial purposes	---	4/ 4¢ per lb.	1682	Free
Other game (except birds) fresh, chilled or frozen n.s.p.f.	704	1/ 4¢ per lb.		6¢ per lb.
Other meats, fresh, chilled, frozen, prepared or preserved n. s. p.f.5/	706	1/ 20% ad val.	706	6/3/ 6¢ per lb. but not less than 20% ad val.
Meat extract, including fluid	705	15¢ per lb	705	15¢ per lb.

1/ The words "fresh, chilled or frozen" new in 1930 Act.

2/ Under the Trade Agreement with the United Kingdom, effective January 1, 1939, the rate on venison, fresh, chilled or frozen, n.s.p.f. was reduced to 3 cents per pound.

3/ These new reduced rates apply to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

4/ Not specially mentioned in 1922 Act but dutiable under Par. 704 as game.

5/ Includes canned, pickled and cured meats except pork.

6/ Under the Trade Agreement with the United Kingdom effective January 1, 1939, the rate on meat pastes (other than liver pastes) prepared or preserved, n.s.p.f. packed in airtight containers weighing with their contents not more than three ounces each was reduced to 6 cents per pound but not less than 10% ad valorem. Under the new Trade Agreement with Canada, effective January 1, 1939, the rate on edible animal livers, kidneys, tongues, hearts, sweetbreads, tripe and brains, fresh, chilled or frozen, was reduced to 3 cents per pound, but not less than 15 percent ad valorem.

TARIFF RATES ON ANIMAL AND FISH OILS AND FATS AND WAX 1/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Beeswax, bleached 2/	1458	25% ad val.	1556	30% ad val.
Beeswax, unbleached 3/	----	Free	----	Free
Cod-liver oil	1630	Free	1730	Free
Cod oil	1630	Free	1730	Free
Eulachon oil	----	4/5/ 20% ad val.	1730	6/ Free
Herring oil 4/	53	5¢ per gal.	52	6/ 5¢ per gal.
Lard	703	1¢ per lb.	703	3¢ per lb.
Lard compounds and lard substitutes	703	4¢ per lb.	703	7/ 5¢ per lb.

1/ Other than dairy products and dairy product substitutes listed in this tabulation under "Dairy products and substitutes."

2/ Act of 1922 specified "white bleached beeswax". For tariff status of imports from Cuba see page 2.

3/ Not specially mentioned in either Act but free as "Wax: Animal, n.s.p.f." 1922 Act Paragraph 1693 and Paragraph 1796 Act of 1930.

4/ But if the product of American fisheries it is free under Paragraph 1630 of the Tariff Act of 1922 or Paragraph 1730 (a) of the Tariff Act of 1930.

5/ Not specially mentioned in 1922 Act but dutiable under Paragraph 53 as "all fish oils n. s. p. f."

6/ Effective May 11, 1934 ((T. O. 47448) Imports of whale oil (except sperm), fish oil (except cod, cod-liver and halibut liver) marine animal oil, and any combination or mixture of same, become subject to an excise tax of 3¢ per pound under Section 601 (c) as amended by Section 602 of the Revenue Act of 1934. Effective August 21, 1936, Section 701 of the Revenue Act of 1936 extended the tax to fatty acids and salts from the specified oils and to the specified oils, fatty acids and salts, whether or not refined, etc., or otherwise processed (See Appendix II). This tax does not apply to product of American fisheries (T.D. 47218). After June 30, 1939 it does not apply to the specified oils, only if they are produced on vessels of the United States or its possessions from whales, fish or marine animals or parts thereof taken and captured by vessels of the United States. (Section 702 Revenue Act of 1938, see Appendix II).

7/ Under the terms of Section 402 of the Revenue Act of 1935 effective September 30, 1935 (see Appendix 14) any article (such as lard compound, oleomargarine, etc.) manufactured from certain taxable oils, when imported from a foreign country, possession or from the high seas was subject to a tax equivalent to the tax on the contained oils. This was repealed by Section 703 of the 1936 Revenue Act, effective August 21, 1936. Section 701 of that Act contains provisions similar to, but broader than those repealed (See appendix II) and Section 702 of the Revenue Act of 1938 amends the 1936 Revenue Act provisions (See appendix II).

TARIFF RATES ON ANIMAL AND FISH OILS AND FATS AND WAX 1/ Cont'd

Product (as described in 1930 Act)	Tariff Act of 1922 Par.	Tariff Act of 1922 Rate of duty	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of duty
Marrow, crude	1615	Free	1715	2/ Free
Menhaden oil 3/	53	5¢ per gal.	52	4/ 5¢ per gal.
Oleo oil and oleo stearin	701	1¢ per lb.	701	2/ 1¢ per lb.
Seal oil	53	6¢ per gal.	52	3/4/6¢ per gal.
Sod oil 3/	53	5¢ per gal.	52	4/5/6/ 5¢ per gal.
Sperm crude 3/	53	10¢ per gal.	52	6/7/ 5¢ per gal.
Refined or otherwise processed 3/	53	10¢ per gal.	52	8/6/ 14¢ per gal.
Spermaceti wax	---	9/ Free	52	3/6/10 3⅓¢ per lb.
Tallow	701	½¢ per lb.	701	2/ ½¢ per lb.
Whale oil (other than sperm) 3/	53	6¢ per gal.	52	4/ 6¢ per gal.

1/ Other than dairy products, and dairy product substitutes listed in this tabulation under "Dairy products and substitutes."

2/ Effective August 21, 1936, the Revenue Act of 1936 placed a tax of 3 cents per pound on imports of tallow and of inedible animal oils, fats and greases, and on fatty acids and salts derived from any of these, and on all the foregoing whether or not refined, etc., or otherwise processed (See appendix II).

3/ But if the product of American fisheries it is free under Paragraph 1630 of the Tariff Act of 1922 or Paragraph 1730 (a) of the Tariff Act of 1930.

4/ The excise tax on imports described in footnote 6/, page 12 applies.

5/ Under the Trade Agreement with the United Kingdom, effective January 1, 1939, the rate was reduced to 3¢ per gallon.

6/ The new reduced rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

7/ Original rate in 1930 Tariff Act was 10¢ per gallon. This was decreased to 5¢ per gallon by Presidential Proclamation under Section 336, effective April 1, 1933. Under the Trade Agreement with Canada, effective January 1, 1936, the rate was reduced to 2½¢ per gallon. The rate was continued in the new agreement effective January 1, 1939.

8/ Under the Trade Agreement with the United Kingdom, effective January 1, 1939, the rate on sperm oil, refined or otherwise processed, was reduced to 7¢ per gallon.

9/ Not specially mentioned in 1922 Act but free under paragraph 1693.

10/ Original rate in 1930 Tariff Act was 6¢ per pound. Decreased by Presidential Proclamation under Section 336, effective April 1, 1933. The Trade Agreement with the United Kingdom, effective January 1, 1939 reduced the rate to 2½¢ per pound.

TARIFF RATES ON ANIMAL AND FISH OILS AND FATS, AND WAX 1/ (Cont'd)

Product (as described in 1930 Act)	Tariff Act of 1922: Par.	Tariff Act of 1922: Rate of duty	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of duty
Wool grease				
Containing over 2% free fatty acids	---	2/	52	3/4/5/1¢ per lb.
Containing 2% or less of free fatty acids and not suitable for medicinal use	---	2/	52	3/4/5/2¢ per lb.
Suitable for medicinal use including adeps lanae, hydrous or anhydrous	---	2/	52	3/4/5/3¢ per lb.
All other animal and fish oils, fats and greases not specially provided for 6/	53	7/ 20% ad val.	52	8/9/5 20% ad val
Animal wax not specially provided for	1693	Free	1796	Free

1/ Other than dairy products and dairy product substitutes listed in this tabulation under "Dairy products and substitutes".

2/ The description in 1922 Act is not directly comparable. The following is from Paragraph 53: "Wool grease, crude, including that known commercially as degras of brown wool grease, ½¢ per pound; wool grease, not crude, including adeps lanae, hydrous and anhydrous, 1¢ per pound."

3/ The excise tax on imports described in footnote 2/ page 13 applies.

4/ Under the Trade Agreement with the United Kingdom, effective January 1, 1939 the rates on wool grease were reduced as follows: On grease containing over 2% free fatty acids, to ½¢ per pound; on grease containing 2% or less of free fatty acids and not suitable for medicinal purposes, to 1¢ per pound; and on grease suitable for medicinal use including adeps lanae, hydrous or anhydrous, to 2¢ per pound.

5/ These new reduced rates apply to products of all countries except Cuba and except those declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

6/ But if the product of American fisheries it is free under Paragraph 1630 of the Tariff Act of 1922 or Paragraph 1730(a) of the Tariff Act of 1930.

7/ 1922 Act read "All fish oils and all other animal oils, fats and greases not specially provided for."

8/ Certain excise taxes apply. See footnote 2/ page 13 and footnote 6/ page 12. Under the new Trade Agreement with Canada, the import tax of 3¢ was reduced to 1½¢ in respect to shark oil, shark liver oil and oil from sharks known as dog fish. See below footnote 9/.

9/ The new Trade Agreement with Canada, effective January 1, 1939, reduced the rate on shark oil and shark liver oil, including oil produced from sharks known as dog fish n. s. p. f. to 10% ad valorem. Certain excise tax rates were also reduced in respect to these oils. See above footnote 8/.

TARIFF RATES ON VEGETABLE OILS EXPRESSED OR EXTRACTED

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Almond oil, sweet	1632	Free	1732	Free
Babassu nut oil 1/	--	Free	--	Free
Cacao butter	775	25% ad val.	777c	2/25% ad val.
Carnauba wax 3/	--	Free	--	Free
Castor oil	54	3¢ per lb.	53	3¢ per lb.
Coconut oil	55	4/2¢ per lb.	54	5/6/7/2¢ per lb.

1/ Not specially mentioned in either Tariff Act but free under Paragraph 1632 of the 1922 Act and Paragraph 1732 of the 1930 Act as "nut oils not specially provided for".

2/ Under the Trade Agreement with the Netherlands effective February 1, 1936 the rate was reduced to 12½ percent ad valorem. This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

3/ Not specially mentioned in either Act but free as "wax: vegetable not specially provided for" under Paragraph 1693, Act of 1922, and Paragraph 1796, Act of 1930.

4/ Free of duty if the product of the Philippines. For tariff status of imports from Cuba see page 2.

5/ Coconut oil from the Philippines is free of duty except that after November 15, 1935 and until July 4, 1946 all coconut oil imported from the Philippines in excess of 200,000 long tons must pay the same duty as if imported from any other country. For tariff status of imports from Cuba see page 2.

6/ Coconut oil is subject to the excise tax described below in footnote 7/ with the following exceptions: coconut oil not the product of the Philippines or of any possessions and not produced from copra produced in said countries is subject to an additional tax of 2 cents per pound effective June 9, 1934 (Section 602½ Revenue Act of 1934). Under subparagraph G of section 702 of the Revenue Act of 1938, the excise taxes do not apply to any article, merchandise or combination containing coconut oil produced in Guam, or American Samoa, or any direct or indirect derivative of such oil. See Appendix II.

7/ Effective May 10, 1934, Section 602½ of the Revenue Act of 1934 placed a tax of 3 cents per pound on the first domestic processing of coconut oil, sesame oil, palm oil, palm kernel oil, sunflower oil, and combinations and mixtures of same (for exceptions concerning coconut oil, see above, footnote 6/.) Effective August 21, 1936, Section 702 of the Revenue Act of 1936 amended Section 602½ so that the processing tax no longer applied to sesame oil and sunflower oil and in such a way that the tax was extended to the fatty acids and salts derived from the remaining taxable oils and to the remaining taxable oils, the fatty acids, and salts, whether or not refined, etc. or otherwise processed. (See Appendix II). For certain exceptions regarding palm oil, see footnote 4/, page 17.

TARIFF RATES ON VEGETABLE OILS EXPRESSED OR EXTRACTED - Cont'd

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Corn oil	---	20% ad val.	---	20% ad val.
Cottonseed oil	55	3¢ per lb.	54	3¢ per lb.
Croton oil	1632	Free	1732	Free
Flaxseed oil (see linseed oil)				
Hempseed oil	54	1½¢ per lb	53	1/ 1½¢ per lb.
Kapok seed oil 2/	----	20% ad val.	---	2/ 20% ad val.
Linseed or flaxseed oil	54	3/ 3.7¢ per lb.	53	4½¢ per lb.
Combinations and mixtures in chief value of such oil	----	4/ ---	53	4½¢ per lb.
Olive oil weighing with immediate container less than 40 lbs., on contents and container	54	7½¢ per lb.	53	5/ 8¢ per lb.
Olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes	1632	Free	1732	Free
Olive oil, other	54	6½¢ per lb.	53	6½¢ per lb

1/ Effective August 21, 1936, Section 701 of the Revenue Act of 1936 places a tax of 4½¢ per pound on imports of sesame oil unfit for food, etc., sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids from any of the foregoing or from linseed oil, salts of any of the foregoing; and all the foregoing whether or not refined, etc., or otherwise processed. Articles of merchandise or combinations of certain taxable oils are made taxable at rates equivalent to taxes on such contained oils. (See Appendix II, Section 701 of the Revenue Act of 1936).

2/ Not specially mentioned in either Tariff Act but dutiable under Paragraph 54 of the 1922 Act and Paragraph 53 of the 1930 Act as "Oils, vegetable: all other expressed or extracted not specially provided for."

3/ Act of 1922 description was "linseed or flaxseed oil, raw, boiled, or oxidized" Rate increased from 3-3/10 cents per pound by Presidential Proclamation effective July 25, 1929.

4/ From the passage of the 1922 Act until March 1930 this merchandise was held to be dutiable at 25 percent under Paragraph 58 rather than as linseed oil under Paragraph 54. In March 1930 Treasury Decision No. 43910 held that a mixture of vegetable oils composed of 95 percent linseed oil was dutiable as linseed oil under paragraph 54.

5/ 9½¢ per pound in 1930 Tariff Act reduced by Presidential Proclamation under Section 336, effective July 24, 1931.

TARIFF RATES ON VEGETABLE OILS, EXPRESSED OR EXTRACTED (Cont'd)

Product (as described in 1930 Act)	Tariff Act of 1922: Par.	Tariff Act of 1922: Rate of duty	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of duty
Palm kernel oil	1632	Free	54	1/2/ 1¢ per lb.
Rendered unfit for use as food or for any but mechanical or manufacturing purposes	---	3/ Free	1732	2/ Free
Palm oil	1632	Free	1732	2/4/ Free
Peanut oil	55	4¢ per lb.	54	4¢ per lb.
Perilla oil	1632	Free	1732	5/ Free
Poppy seed oil	54	6/ 2¢ per lb.	53	2¢ per lb.
Rapeseed oil	54	6¢ per gal.	53	5/7/ 6¢ per gal.
Rendered unfit for use as food or for any but mechanical or manufacturing purposes	---	8/ 6¢ per gal.	1732	5/7/ Free

1/ Under the Trade Agreement with the United Kingdom effective January 1, 1939, the duty on palm kernel oil was reduced to ½¢ per pound with the following provision: that no Federal internal tax in excess of 3¢ (as provided in footnote 7/ page 15) shall be imposed by the United States in respect to palm kernel oil. In the event the United States shall cease to impose this internal tax, the above reduction under the Trade Agreement shall cease to be in effect. This new reduced rate applies to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

2/ The excise tax described in footnote 7/ page 15, applies.

3/ Not specially mentioned in 1922 Act but free under Paragraph 1632 as palm kernel oil.

4/ Footnote 7/ page 15 applies with the following exceptions: Under Section 602½ of the Revenue Act of 1934, palm oil used in the manufacture of tin plate was not subject to the 3¢ excise tax. Under Section 703 of the Revenue Act of 1938, Section 602½ of the Revenue Act of 1934 was amended so that the tax does not apply to palm oil used in the manufacture of terne plate or to palm oil residue resulting from the manufacture of both tin plate and terne plate.

5/ The excise tax described in footnote 1/ page 16, applies.

6/ Described in 1922 Act as "poppy seed oil, raw, boiled, or oxidized."

7/ Rapeseed oil to be used in the manufacture of rubber substitutes or lubricating oil is admitted free of excise tax under Section 702 F, Revenue Act of 1938.

8/ N. s. p. f. in 1922 Act, but dutiable as rapeseed oil.

TARIFF RATES ON VEGETABLE OILS EXPRESSED OR EXTRACTED - Cont'd.

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Sesame oil	1632	Free	54	3¢ per lb.
Rendered unfit for use as food or for any but mechanical or manufacturing purposes	---	2/ Free	1732	1/ Free
Soybean oil	55	2½¢ per lb.	54	3½¢ per lb. but not less than 45% ad val.
Sunflower oil 3/	---	20% ad val.	----	1/ 20% ad val.
Rendered unfit for use as food or for any but mechanical or manufacturing purposes	---	4/ 20% ad val.	1732	1/ Free
Tung oil	1632	5/ Free	1732	Free
Vegetable tallow	1691	Free	1794	Free
All other expressed or extracted (vegetable) oils not specially provided for	54	20% ad val.	53	20% ad val.
Nut oils not specially provided for	1632	Free	1732	Free
Combinations and mixtures of animal, vegetable, or mineral oils or of any of them (except combinations or mixtures containing essential or distilled oils) with or without other substances and n. s. p. f.	58	25% ad val.	57	6/ 25% ad val.
Wax, vegetable, n. s. p. f.	1693	Free	1796	Free

1/ Additional taxes apply. See footnotes 7/ page 15, and 1/ page 16.
2/ N. s. p. f. in 1922 Tariff Act but free under Paragraph 1632 as sesame oil.
3/ Not specially mentioned in either Tariff Act but dutiable as "all other expressed or extracted vegetable oils not specially provided for" under Paragraph 54 in 1922 Act and Paragraph 53 in 1930 Tariff Act.
4/ N. s. p. f. in 1922 Act but dutiable under Paragraph 54 as "all other expressed or extracted vegetable oils n. s. p. f."
5/ 1922 Tariff Act specified "Chinese and Japanese" tung oil.
6/ "But not less than the rate applicable to the component material subject to the highest rate of duty." See rates on oils contained . If the combination contains certain oils, additional taxes may apply. See footnotes 6/ page 12, 2/ page 13, 7/ page 15 and 1/ page 16.

TARIFF RATES ON OILBEARING RAW MATERIALS

Product	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Apricot and peach kernels	760	3¢ per lb.	762	3¢ per lb.
Babassu nuts and kernels 1/	----	Free	---	Free
Castor beans	760	½¢ per lb.	762	2/3/ ½¢ per lb.
Copra	1626	Free	1727	4/ Free
Cottonseed	760	1/3¢ per lb.	762	1/3¢ per lb.
Flaxseed	760	5/56¢ per bu. of 56 lbs.	762	65¢ per bu. of 56 lb.
Hempseed	1626	Free	1727	6/ Free
Kapok seed	---	---	1727	6/ Free
Palm nut kernels	1626	Free	1727	Free
Palm nuts	1626	Free	1727	Free
Peanuts (listed under "Nuts")				
Perilla seed	1626	Free	1727	6/ Free
Poppy seed	760	32¢ per 100 lbs.	762	2/7/32¢ per 100 lbs.
Rapeseed	1626	Free	1727	6/ Free
Rubber seed	---	---	1727	Free
Sesame seed	1626	Free	1727	6/ Free
Soybeans	760	½¢ per lb.	762	2¢ per lb.
Sunflower seed	760	½¢ per lb.	762	2¢ per lb.
Tung nuts	1626	Free	1727	Free
Seeds and nuts not specially provided for when the oils derived therefrom are free	1626	Free	1727	Free

1/ Not specially mentioned in either Tariff Act but free as "oil-bearing seeds and nuts not specially provided for when the oils derived therefrom are free" under paragraph 1626 of the 1922 Act and 1727 of the 1930 Act.

2/ The reduced rate established by the Trade Agreement applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

3/ Under the Trade Agreements with Brazil, effective January 1, 1936, and with Colombia, effective May 20, 1936, the rate was reduced to ¼ cent per pound. See footnote 2.

4/ But the coconut oil when extracted, is subject to an excise tax. See footnotes 6/ and 7/ page 15.

5/ Original rate in 1922 Act, 40 cents per bushel, increased by Presidential proclamation effective June 13, 1939.

6/ Section 701 of the Revenue Act of 1936, effective August 21, 1936, places an import tax of 2¢ per pound on the specified oilseed in addition to any other tax or duty that may apply. Section 702 of the Revenue Act of 1938, effective July 1, 1928, amended the above section by reducing the tax on sesame seed to 1.18¢ per pound; on hempseed to 1.24¢ per pound; and on perilla seed to 1.38¢ per pound.

7/ The Trade Agreement with the Netherlands effective February 1, 1936, reduced the rate to 16 cents per 100 pounds. See footnote 2. The Trade Agreement with Turkey, effective May 5, 1939, also reduced the rate on poppy seed to 16 cents per 100 pounds.

TARIFF RATES ON DAIRY PRODUCTS AND SUBSTITUTES

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Whole milk:				
Fresh 1/	707	2/ $3\frac{3}{4}$¢ per gal.	707	3/4/5 $6\frac{1}{3}$¢ per gal.
Sour 1/	707	2/ 1¢ per gal.	707	3/4/5 $6\frac{1}{3}$¢ per gal.
Skimmed milk:				
Fresh	707	2/ $3\frac{3}{4}$¢ per gal.	707	3/ 2-1/20¢ per gal.
Sour	707	2/ 1¢ per gal.	707	3/ 2-1/20¢ per gal.
Buttermilk	707	1¢ per gal.	707	2-1/20¢ per gal.
Cream, fresh or sour 1/6/	707	7/ 30¢ per gal.	707	8/ 56-6/10¢ per gal.
Milk, condensed or evaporated:				
In air-tight containers-				
Unsweetened	708	9/ 1¢ per lb.	708	1-8/10¢ per lb.
Sweetened	708	9/ $1\frac{1}{2}$¢ per lb.	708	2-3/4¢ per lb.
All other milk	708	1-3/8¢ per lb	708	2-53/100¢ per lb.

1/ Fresh or sour milk containing more than 7% (Act of 1922) and $5\frac{1}{3}$% (Act of 1930) of butterfat dutiable as cream.

2/ Paragraph 707 of the Tariff Act of 1922 did not distinguish between whole and skimmed milk but placed a duty of $2\frac{1}{2}$¢ per gallon on fresh milk and 1¢ per gallon on sour milk. The rate on fresh milk was increased to $3\frac{3}{4}$¢ per gallon by Presidential Proclamation, effective June 13, 1929.

3/ Skimmed milk containing more than 1% of butterfat dutiable as whole milk.

4/ Under the new Trade Agreement with Canada, effective January 1, 1939 the rate on whole milk, fresh or sour, was reduced to $3\frac{1}{4}$¢ per gallon, this reduced rate to apply to not more than 3 million gallons annually.

5/ These new reduced rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

6/ Fresh or sour cream containing more than 45% of butterfat dutiable as butter.

7/ Rate under 1922 Act, 20¢ per gallon increased to 30¢ per gallon by Presidential Proclamation, effective June 13, 1929.

8/ Under the Trade Agreement with Canada, effective January 1, 1936, the rate was reduced to 35¢ per gallon. Under the new Trade Agreement with Canada, effective January 1, 1939, the rate was further reduced to 28-3/10 cents per gallon, this new rate to apply to not more than 1,500,000 gallons in any calendar year. See footnote 5.

9/ In heremetically sealed containers.

TARIFF RATES ON DAIRY PRODUCTS AND SUBSTITUTES - Cont'd.

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Dried cream	708	1/ 7¢ per lb.	708	2/ 12-1/3¢ per lb.
Dried whole milk	708	1/ 3¢ per lb.	708	2/ 6-1/12¢ per lb.
Dried skimmed milk	708	1/ 1⅓¢ per lb.	708	2/ 3¢ per lb.
Dried buttermilk	---	-----	708	2/3/ 3¢ per lb.
Malted milk, and compounds or mixtures of, or substitutes for, milk or cream	708	20% ad val	708	35% ad val.
Butter 4/	709	5/ 12¢ per lb.	709	14¢ per lb.
Oleomargarine and other butter substitutes	709	8¢ per lb.	709	6/ 14¢ per lb.

1/ Act of 1922, cream powder, whole milk powder, skimmed milk powder.

2/ Act of 1930: Provided that dried skimmed milk containing more than 3% of butterfat, and dried buttermilk containing more than 6% of butterfat shall be dutiable as dried whole milk and dried whole milk containing more than 35% of butterfat shall be dutiable as dried cream."

3/ Under the new Trade Agreement with Canada effective January 1, 1939, the rate on dried buttermilk was reduced to 1⅓ cents per pound. This new reduced rate applies to products of all countries except Cuba and countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

4/ Fresh or sour cream containing more than 45% of butterfat dutiable as butter.

5/ Rate under 1922 Act, 8 cents per pound, increased to 12 cents per pound by Presidential proclamation, effective April 5, 1926.

6/ Under Section 402 of the Revenue Act of 1935, effective September 30, 1935 (T.D. 47863), and Section 701 of the Revenue Act of 1936, effective August 21, 1936, oleomargarine and other butter substitutes are subject to certain additional taxes if they contain certain taxable oils. See footnote 7/, page 12, and Appendix II.

TARIFF RATES ON DAIRY PRODUCTS AND SUBSTITUTES (Cont'd)

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Casein or lactarene and mixtures of which casein or lactarene is the component material of chief value	19	1/ $2\frac{1}{2}$¢ per lb.	19	$5\frac{1}{2}$¢ per lb.
Cheese and substitutes therefor .	710	2/ 5¢ per lb. but not less than 25% ad val.	710	3/ 7¢ per lb. but not less than 35% ad val.

1/ Described merely as casein or lactarene in Act of 1922.
2/ Cheese having the eye formation characteristics of the Swiss type, $7\frac{1}{2}$¢ per pound, but not less than $37\frac{1}{2}$% ad valorem by Presidential Proclamation, effective July 8, 1927. Not specifically mentioned in Act of 1930.
3/ The reduction in tariff rates on cheeses as provided for in the various Trade Agreements is given below. These new reduced rates apply to products of all countries except Cuba and except those countries declared by the President to be discriminating against the United States. See Page 2 for list of such countries.

Type of Cheese	New Rate	Trade Agreement and effective date
Cheddar cheese in original loaves...	5¢ per lb. but not less than 25% ad val.	Canada, January 1, 1936
In original loaves or otherwise but not processed further than by division into pieces	4¢ per lb. but not less than 25% ad val.	New Canadian, Jan. 1, 1939
Edam and Gouda cheese	5¢ per lb. but not less than 25% ad val.	Netherlands, Feb. 1, 1936
Roquefort cheese in original loaves	5¢ per lb. but not less than 25% ad val.	France, June 15, 1936
Blue mold cheese in original loaves	5¢ per lb. but not less than 25% ad val.	France, June 15, 1936
Bryndza cheese in casks, barrels or hogsheads weighing with their contents more than 200 lbs. each	5¢ per lb. but not less than 25% ad val.	Czechoslovakia, April 16, 1938 terminated, Apr. 22, 1939
Cheese with eye formation characteristic of the Swiss or Emmenhalter type	7¢ per lb. but not less than 20% ad val.	Switzerland, Feb. 15, 1936
Gruyere process cheese (second reduction on the last two cheeses in Finnish Agreement)	5¢ per lb. but not less than 20% ad val.	Finland, November 2, 1936

TARIFF RATES ON POULTRY AND OTHER BIRDS 1/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Baby chicks of poultry	---	2/ 3¢ per lb.	711	4¢ each
Chickens:				
Live	---	2/ 3¢ per lb.	711	3/ 8¢ per lb.
Dead, dressed or undressed, fresh, chilled or frozen....	---	4/ 6¢ per lb.	712	3/ 10¢ per lb.
Ducks:				
Live.....	---	2/ 3¢ per lb.	711	3/ 8¢ per lb.
Dead, dressed or undressed, fresh, chilled or frozen...	---	4/ 6¢ per lb.	712	3/ 10¢ per lb.
Game birds:				
Live, imported for stocking purposes	---	5/	1682	Free
Killed in foreign countries, by residents of U. S. and imported by them for non-commercial purposes.....	---	6/	1682	Free
Geese:				
Live.....	---	3¢ per lb.	711	3/ 8¢ per lb.
Dead, dressed or undressed, fresh, chilled or frozen ...	---	4/ 6¢ per lb.	712	3/ 10¢ per lb.
Guinea:				
Live	---	2/ 3¢ per lb.	711	3/ 8¢ per lb.
Dead, dressed or undressed, fresh, chilled or frozen...	---	4/ 6¢ per lb.	712	3/ 10¢ per lb.

1/ Birds and land and water fowls the product of Cuba are free of duty.

2/ Not specially mentioned in 1922 Act but dutiable under Par. 711 as "Birds live: Poultry."

3/ The Trade Agreement with Canada effective January 1, 1936 reduced the rate on live chickens, ducks, geese, guineas and turkeys from 8¢ per pound to 4¢ per pound. The rate on chickens and guineas dead, dressed or undressed, fresh, chilled or frozen was reduced from 10¢ to 6¢ per pound. Under the new Trade Agreement with Canada, effective January 1, 1939, the above reduced rates were continued and in addition the rates on ducks and geese dead, dressed or undressed, fresh, chilled or frozen, were reduced to 6¢ per pound. These new reduced rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

4/ Not specially mentioned in 1922 Act but dutiable under Par. 712 as "Birds, dead, dressed or undressed: Poultry".

5/ Not specially mentioned in 1922 Act but dutiable as "all other live birds" under Par. 711 of that Act (see next page).

6/ Not specially mentioned in 1922 Act but dutiable as "All other dead birds, dressed or undressed" under Par. 712 of that Act.

TARIFF RATES ON POULTRY AND OTHER BIRDS 1/ (Cont'd)

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Pigeons, fancy or racing	1641	Free	1741	Free
Turkeys:				
Live.....	---	2/ 3¢ per lb.	711	3/ 8¢ per lb.
Dead, dressed or undressed fresh, chilled or frozen	---	4/ 6¢ per lb.	712	10¢ per lb.
Poultry brought into the United States temporarily for a period not exceeding 6 months, for the purpose of breeding, exhibition or competition for prizes....	---	5/	1607	Free
Wild birds intended for exhibition in zoological collections for scientific or educational purposes and not for sale or profit	1507	Free	1607	Free
All other live birds not specially provided for, valued $5.00 or less each	711	6/ 50¢ each	711	50¢ each
Valued at more than $5.00 each .	711	20% ad val.	711	20% ad val.
All other dead birds, dressed or undressed, fresh, chilled or frozen	712	7/ 8¢ per lb.	8/712	10¢ per lb.
All the foregoing prepared or preserved in any manner and n.s.p.f.9/	712	35% ad val.	712	10¢ per lb.

1/ For tariff status of birds and land and water fowls the product of Cuba (See page 2)

2/ Not specially mentioned in 1922 Act but dutiable under Paragraph 711 as "Birds live: Poultry".

3/ The rate on live turkeys was reduced under the Trade Agreement with Canada, see footnote 3/, previous page.

4/ Not specially mentioned in 1922 Act but dutiable under Paragraph 712 as "Birds, dead, dressed or undressed: Poultry".

5/ Not specially provided for in 1922 Act.

6/ Live bob-white quail valued at less than $5.00 each reduced to 25 cents each by Presidential proclamation effective November 2, 1925.

7/ The words "fresh chilled or frozen" new in 1930 Act.

8/ Under the Trade Agreement with the United Kingdom, effective January 1, 1939 the rate on birds, dead, dressed or undressed, fresh, chilled or frozen (except chickens, ducks, geese, guineas, and turkeys) was reduced to 5¢ per pound. This reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See Page 2 for list of discriminating countries.

9/ Applies to items in Paragraph 712 of both Acts.

TARIFF RATES ON EGGS OF POULTRY 1/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
In the shell	713	8¢ per doz.	713	2/ 10¢ per doz.
Dried, whether or not sugar or other material is added -				
Whole eggs	713	3/ 18¢ per lb.	713	4/ 27¢ per lb.
Egg yolk	713	3/ 18¢ per lb.	713	4/ 27¢ per lb.
Egg albumen	713	3/ 17¢ per lb.	713	4/ 27¢ per lb.
Frozen or otherwise prepared or preserved and n.s.p.f. whether or not sugar or other material is added -				
Whole eggs	713	3/5/ 7½¢ lb.	713	11¢ per lb.
Egg yolk	713	3/5/ 7½¢ lb.	713	11¢ per lb.
Egg albumen	713	3/5/ 7½¢ lb.	713	11¢ per lb.

1/ For tariff status of imports from Cuba see page 2.

2/ Under the new Trade Agreement with Canada, effective January 1, 1939, the rate on eggs of chickens in the shell was reduced to 5¢ per dozen. This new reduced rate applies to products of all foreign countries except Cuba and except those countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

3/ The words "whether or not sugar or other material is added" new in 1930 Act.

4/ Original rate in 1930 Tariff Act was 18 cents per pound. This was increased by Presidential proclamation under Section 336, effective July 24, 1931.

5/ Original rate in 1922 Act was 6 cents per pound increased by Presidential proclamation effective March 22, 1929.

TARIFF RATES ON GRAIN AND GRAIN PRODUCTS 1/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Barley:				
Hulled or unhulled	722	20¢ per bush, 48 lbs.	722	2/3/20¢ per bush, 48 lbs.
Pearl barley	722	2¢ per lb.	722	4/3/2¢ per lb.
Patent barley	722	2¢ per lb.	722	2¢ per lb.
Barley flour	722	2¢ per lb.	722	2¢ per lb.
Malt (listed under miscel.)				
Buckwheat:				
Hulled or unhulled	723	10¢ per 100 lbs.	723	5/3/25¢ per 100lbs
Flour and grits or groats	723	1/2¢ per lb.	723	5/3/ 1/2¢ oer lb.
Corn, including cracked corn 6/	724	15¢ per bush. 56 lbs.	724	7/ 25¢ per bush. 56 lbs.
Meal, grits, flour and similar products 8/	724	30¢ per 100 lbs.	724	50¢ per 100 lbs.

1/ Both Acts provided (Par. 731 Act of 1930) that when grains or seed contain more than 5 percentum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed, the entire lot shall be dutiable at such higher rate.
2/ Under the new Trade Agreement with Canada, effective January 1, 1939, the rate on barley, hulled or unhulled, was reduced to 15¢ per bushel of 48 pounds.
3/ The rates as reduced by the Trade Agreements apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.
4/ Under the Trade Agreement with the Netherlands effective February 1, 1936 the rate on pearl barley was reduced to 1 cent per pound, see footnote 3/.
5/ Under the new Trade Agreement with Canada, effective January 1, 1939, the rate on buckwheat, hulled or unhulled, was reduced to 15¢ per 100 pounds, and the rate on buckwheat flour and grits or groats was reduced to 3/10¢ per pound, see footnote 3/.
6/ Includes popcorn.
7/ The Trade Agreement with Cuba effective September 3, 1934 reduced the rate on corn or maize including cracked corn to 10 cents per bushel of 56 pounds. This reduced rate does not apply to products of any other country.
8/ Corn starch dutiable as "starch, n.s.p.f." listed under "miscellaneous".

TARIFF RATES ON GRAIN AND GRAIN PRODUCTS 1/ Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Oats:				
Hulled or unhulled	726	15¢ per bush. 32 lbs.	726	2/3/16¢ per bush. 32 lbs.
Unhulled ground	726	45¢ per 100 lbs.	726	2/3/45¢ per 100 lbs.
Oatmeal, rolled oats, grits and similar oat products	726	80¢ per 100 lbs.	726	4/3/80¢ per 100 lbs.
Rice:				
Paddy or rough	727	1¢ per lb.	727	1-1/4¢ per lb.
Brown (hulls removed, all or in part)	727	1-1/4¢ per lb.	727	5/1-1/2¢ per lb.
Milled (bran removed, all or in part)	727	2¢ per lb.	727	5/2-1/2¢ per lb.
Broken, which will pass through sieve with round holes 5-1/2 64ths of 1 inch	727	6/1/2¢ per lb.	727	7/2/5/8¢ per lb.
Meal, flour, polish and bran	727	1/2¢ per lb.	727	5/8¢ per lb.
Patna rice cleaned for use in mfg. of canned soups	1653	8/ Free	1752	Free
Rye	728	15¢ per bush. of 56 lbs.	728	9/3/15¢ per bush. 56 lbs.
Flour and meal	728	45¢ per 100 lbs.	728	45¢ per 100 lbs.
Rye malt (listed under misc.)				

1/ See footnote 1/, previous page.
2/ The Trade Agreement with Canada effective January 1, 1936 reduced the rate on hulled oats unfit for human consumption to 8 cents per bushels of 32 pounds. The New Trade Agreement with Canada, effective January 1, 1939, reduced the rate on oats, hulled or unhulled, to 8 cents per bushel of 32 pounds, and on unhulled ground oats to 25 cents per 100 pounds. See footnote 3/
3/ These new reduced rates apply to products of all countries except Cuba and except those countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.
4/ Under the New Trade Agreement with Canada and the Trade Agreement with the United Kingdom, both effective January 1, 1939, the rate on oatmeal, rolled oats, oat grits and similar oat products, was reduced to 10 percent ad valorem, but not less than 40 nor more than 80 cents per 100 pounds. See footnote 3/.
5/ "All or in part" new in 1930 Act.
6/ Act of 1922 words were, "Broken Rice".
7/ The Trade Agreement with the Netherlands, effective February 1, 1936 reduced the rate to 5/16 cents per pound. See footnote 3/.
8/ The Tariff Act of 1922 specified "Canned foods" instead of "canned soup".
9/ Under the New Trade Agreement with Canada, effective January 1, 1939, the rate on rye was reduced to 12 cents per bushel of 56 pounds.

TARIFF RATES ON GRAIN AND GRAIN PRODUCTS 1/ Continued -

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Wheat 2/	729	3/42¢ per bush. 60 lbs.	729	4/ 42¢ per bush. 60 lbs.
Flour, semolina, crushed or cracked wheat and similar wheat products, n.s.p.f.	729	3/$1.04 per 100 lbs.	729	$1.04 per 100 lbs.
Unfit for human consumption ..	---	5/42¢ per bush. 60 lbs.	729	6/7/10% ad.val.
Macaroni, vermicelli, noodles, and similar alimentary pastes				
Containing no eggs or egg products	725	2¢ per lb.	725	2¢ per lb.
Containing eggs or egg products	725	2¢ per lb.	725	3¢ per lb.
Cereal breakfast foods and similar cereal preparations by whatever name known, processed further than milling, and n.s.p.f.	732	20% ad. val.	732	8/7/20% ad. val.

1/ See footnote 1/, p. 26.
2/ Wheat imported for grinding in bond and export is free under Section 311 of both Acts, with the exception given in footnote 4/ below.
3/ Original rates under 1922 Act; Wheat, 30 cents per bushel; wheat flour, etc., 78 cents per 100 pounds, increased to 42 cents per bushel and $1.04 per 100 pounds, by proclamation of the President, effective April 6, 1924.
4/ Under the 1930 Act wheat imported and ground in bond for export to Cuba pays a duty equal to the reduction in duty which treaty applies to the flour from such wheat when imported into Cuba. This provision was not in the 1922 Act.
5/ Not specially mentioned in 1922 Act, but dutiable as wheat.
6/ Under the New Trade Agreement with Canada, effective January 1, 1939, the rate on wheat unfit for human consumption is reduced to 5 percent ad valorem. See footnote 7/.
7/ These new reduced rates apply to products of all countries, except Cuba, and except countries declared by the President to be discriminating against the United States. For list of discriminating countries, see page 2.
8/ The Trade Agreement with Canada effective January 1, 1936 reduced the rate to 15 percent ad valorem.

TARIFF RATES ON FODDERS AND FEEDS 1/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Bran, shorts, by-product feeds obtained in milling wheat	730	2/ 7-1/2% ad val.	730	3/4/10% ad val.
Bran, shorts, by-product feeds, other than wheat ...	730	15% ad val.	730	3/4/10% ad val.
Hulls of oats, barley, buckwheat, or other grain ground or unground	730	10¢ per 100 lbs.	730	5/4/10¢ per 100 lbs
Screenings, scalpings, chaff or scourings of wheat, flaxseed or other grains or seeds, unground or ground 6/	731	10% ad val.	731	7/4/10% ad val.
Dried beet pulp	730	$5 per ton	730	8/4/ $5 per ton
Malt sprouts	730	$5 per ton		8/4/$5 per ton
Brewers' grains		$5 per ton	730	8/4/$5 per ton

1/ See also "Cowpeas, n.s.p.f." listed in this tabulation under "Grass and other Forage Crop Seeds."
2/ Original rate in 1922 Act, 15% ad valorem; decreased to 7-1/2% ad valorem by Presidential proclamation, effective April 6, 1924.
3/ Under the New Trade Agreement with Canada, effective January 1, 1939, the rate was reduced to 5% ad valorem.
4/ These new rates apply to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.
5/ Under the New Trade Agreement with Canada, effective January 1, 1939, the rate was reduced to 5¢ per 100 pounds. See footnote 4/.
6/ Both Acts provided, "That when grains or seeds contain more than 5 percentum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed the entire lot shall be dutiable at such higher rate.
7/ The New Trade Agreement with Canada, effective January 1, 1939, reduced the rate to 5% ad valorem. See footnote 4/.
8/ The New Trade Agreement with Canada, effective January 1, 1939, reduced the rate on dried beet pulp to $3.75 per ton, and on malt sprouts and brewers' grains to $2.50 per ton. See footnote 4/.

TARIFF RATES ON FODDERS AND FEEDS 1/ Continued -

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Soybean oilcake and soybean oilcake meal	---	2/ Free	730	3/10 of 1¢ per lb.
All other vegetable oilcake and oilcake meal, n.s.p.f. 3/	1629	4/ Free	730	3/10 of 1¢ per lb.
Tankage, fish scrap, fish meal cod liver oilcake, and cod-liver oilcake meal, all the foregoing unfit for human consumption	---	5/	1780	Free
Mixed feeds consisting of an admixture of grains or grain products with oilcake, oil-cake meal, molasses, or other feedstuffs	730	10% ad val.	730	6/7/10% ad val.
Hay	777	$4 per long ton	779	7/8/9/$5 per short ton
Straw	777	$1 per long ton	779	7/8/9/$1.50 per short ton
Rice straw and fiber 10/				

1/ See footnote 1/ previous page.
2/ Not specially mentioned in 1922 Act but free under Paragraph 1629 as oilcake and oilcake meal.
3/ Free of duty if the product or growth of the Philippine Islands. For tariff status of imports from Cuba see page 2.
4/ The words "All other vegetable" and "not specially provided for" new in Act of 1930.
5/ Not specially mentioned in 1922 Act.
6/ The New Trade Agreement with Canada, effective January 1, 1939, reduced the rate to 5% ad valorem. See footnote 7/.
7/ The reduced rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.
8/ The Trade Agreement with Canada effective January 1, 1936 reduced the rate on hay to $3 per short ton. The New Trade Agreement with Canada, effective January 1, 1939, further reduced the duty on hay to $2.50 per short ton, and reduced the rate on straw to 75¢ per short ton. See footnote 7/.
9/ Under authority of Section 318 of the Tariff Act of 1930 the President proclaimed an emergency to exist and authorized the free importation of hay and straw for owners of livestock in drought affected areas from August 30, 1934 to June 30, 1935. (T.D. 47236)
10/ Listed under "Cotton, other Vegetable Fibers and Silk".

TARIFF RATES ON FRUITS

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Apples:				
Green or ripe	734	25¢ per bu. 50 lbs.	734	1/ 25¢ per bu. 50 lbs.
Dried or evaporated	734	2¢ per lb.	734	2¢ per lb.
Otherwise prepared or preserved, and n.s.p.f.	734	2-1/2¢ per lb.	734	2-1/2¢ per lb.
Apricots:				
Green, ripe, or in brine ..2/	735	1/2¢ per lb.	735	1/2¢ per lb.
Dried or evaporated	735	1/2¢ per lb.	735	2¢ per lb.
Candied, crystallized, or glace	---	3/ 35% ad valorem	752	4/ 40% ad valorem
Otherwise prepared or preserved, and n.s.p.f.	735	35% ad valorem	735	35% ad valorem
Avocados or avocado pears, also known as alligator pears.	---	2/ 5/ 35% ad valorem	750	6/ 15¢ per lb.
Bananas, green or ripe	1517	Free	1618	Free

1/ The Trade Agreement with Canada effective January 1, 1936 reduced the rate on apples green or ripe to 15¢ per busheo of 50 pounds. This reduction was continued in the New Canadian Agreement effective January 1, 1939. This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

2/ For tariff status of imports from Cuba see page 2.

3/ Not specially mentioned in 1922 Act, but dutiable as given fruit "otherwise prepared or preserved, and n.s.p.f."

4/ Under the Trade Agreement with France effective June 15, 1936, the rate was reduced to 25 percent ad valorem. This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

5/ Not specially mentioned in 1922 Act, but dutiable as "fruits, n.s.p.f."

6/ Free of duty of the product of Cuba (T.D.46907 March 19, 1934) but the notes of August 24, 1934 exchanged between the United States and Cuba acknowledged a mutual understanding of an agreement by Cuba not to permit the exportation of avocados to the United States except during the period from June 1 to September 30 inclusive beginning with the calendar year 1935.

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Berries, edible:				
In their natural condition or in brine	736	1-1/4¢ per lb.	736	1/2/1-1/4¢ per lb.
Dried or evaporated	736	2-1/2¢ per lb.	736	2-1/2¢ per lb.
Candied, crystallized, or glace	---	3/ 35% ad valorem	752	4/2/40% ad valorem.
Otherwise prepared or preserved, or frozen, and n.s.p.f.	736	5/ 35% ad valorem	736	6/2/35% ad valorem.

1/ Under the Trade Agreement with Canada, effective January 1, 1936, the rate on strawberries in their natural condition or in brine was reduced to 3/4 cent per pound. This reduction was continued under the New Trade Agreement with Canada, effective January 1, 1939, wherein the rate on all berries in their natural state or in brine, n.s.p.f. (except blueberries and lingon or partridge berries) was reduced to 3/4 cent per pound. The new Canadian agreement reduced the rate on blueberries to 1 cent per pound. The Trade Agreement with the United Kingdom, effective January 1, 1939, reduced the rate on lingon or partridge berries to 5/8 cents per pound.

2/ These new reduced rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

3/ Not specially mentioned in 1922 Act but dutiable as given fruit "otherwise prepared or preserved, and not specially provided for".

4/ Under the Trade Agreement with France effective June 15, 1936 the rate is reduced to 25 percent ad valorem.

5/ The 1922 Act did not specially mention frozen berries.

6/ Under the Trade Agreement with Canada effective January 1, 1936 the rate on blueberries, prepared or preserved, or frozen, but not in brine and not dried, desiccated, or evaporated, and not specially provided for was reduced to 25 percent ad valorem.

Under the New Trade Agreement with Canada, effective January 1, 1939, the above rate was further reduced to 17-1/2 percent ad valorem, and the rate on berries, edible, frozen, and not specially provided for, was reduced to 17-1/2 percent ad valorem. Under the Trade Agreement with the United Kingdom, effective January 1, 1939, the rate on berries including blueberries, edible, frozen and not specially provided for was reduced to 17-1/2 percent ad valorem. See footnote 2/

TARIFF RATES ON FRUITS - Continued

Product (As described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Cherries:				
In their natural state	737	2¢ per lb.	737	1/2/2¢ per lb.
Dried or evaporated	---	3/ 40% ad valorem	737	6¢ per lb.
Sulphured or in brine -				
With pits	737	2¢ per lb.	737	5-1/2¢ per lb.
Pits removed	737	4/ 3¢ per lb.	737	9-1/2¢ per lb.
Maraschino, candied, crystallized, or glace, or prepared or preserved in any manner	737	5/ 40% ad valorem	737	6/2/9-1/2¢ per lb. and 40% ad valorem
Citrus:				
Grapefruit from Cuba	743	0.8¢ per lb.	743	7/1.2¢ per lb.
Grapefruit, other	743	1¢ per lb.	743	1-1/2¢ per lb.
Lemons	743	2¢ per lb.	743	2-1/2¢ per lb.
Limes, natural or in brine from Cuba	743	0.8¢ per lb.	743	8/ 1.6¢ per lb.
Limes, natural or in brine, other	743	1¢ per lb.	743	9/2/ 2¢ per lb.
Oranges	743	1¢ per lb.	743	1¢ per lb.

1/ Under the Trade Agreement with Canada effective January 1,1936 the rate was reduced to 1 cent per pound. Under the New Trade Agreement with Canada, effective January 1, 1939, the reduced rate was continued, but was restricted to apply only to cherries in their natural state, not in air tight or water tight containers.

2/ This new reduced rate applies to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

3/ Not specially mentioned in 1922 Act, but dutiable as given fruit "otherwise prepared or preserved, and not specially provided for".

4/ In the 1922 Act dutiable at 2 cents per pound as cherries, sulphured or in brine. Cherries, sulphured, or in brine, stemmed or pitted, increased to 3 cents per pound by Presidential Proclamation, effective January 2, 1928.

5/ Candied, crystallized, or glace cherries not specially mentioned in 1922 Act, but dutiable as cherries, prepared or preserved in any manner.

6/ Under the Trade Agreement with France, effective June 15, 1936 the rate is reduced to 9-1/2 cents per pound and 20 percent ad valorem.

7/ Under the Trade Agreement with Cuba effective September 3, 1936 the rate was reduced to 0.6 cents per pound during the period from August 1 to September 30, inclusive, in any year.

8/ Under the Trade Agreement with Cuba effective September 3, 1936 the rate was reduced to 0.8 cents per pound.

9/ Under the Trade Agreement with the United Kingdom, effective January 1, 1939, the rate was reduced to 1-1/2 cents per pound. See footnote 2/

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Dates, fresh or dried:				
With pits	741	1¢ per lb.	741	1¢ per lb.
Pits removed	741	1¢ per lb.	741	2¢ per lb.
Any of the foregoing packed in units of any description weighing (with the immediate container, if any) not more than 10 pounds each. 1/	---		741	7-1/2¢ per lb.
Candied, crystallized, or glace	---	2/35% ad valorem	752	3/4/40% ad valorem
Prepared or preserved, n.s.p.f.	741	35% ad valorem	741	35% ad valorem
Figs, fresh, dried, or in brine	740	2¢ per lb.	740	8/4/ 5¢ per lb.
Fig paste	---	2/35% ad valorem	740	5¢ per lb.
Candied, crystallized, or glace	---	2/35% ad valorem	752	3/4/40% ad valorem
Prepared or preserved, n.s.p.f.	740	35% ad valorem	740	40% ad valorem
Guavas: 5/				
Prepared or preserved, n.s.p.f.	---	35% ad valorem	---	4/6/35% ad valorem
Pastes and pulps from Cuba	---	28% ad valorem	---	7/ 28% ad valorem
Pastes and pulps, other	---	35% ad valorem	---	4/6/35% ad valorem

1/ This wording new in Customs Administrative Act of 1938, section 31. The Tariff Act of 1930 originally read "Any of the foregoing in packages weighing with immediate container not more than 10 pounds each" Under the new wording the rate on dates becomes 7-1/2 cents per pound.

2/ Not specially mentioned in 1922 Act but dutiable as given fruit "prepared or preserved".

3/ Under the Trade Agreement with France effective June 15, 1936 the rate on candied, crystallized or glace dates and figs was reduced to 25 percent ad valorem.

4/ These new rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

5/ Not specially mentioned in either Act but dutiable under Par. 749 Tariff Act 1922 and Par. 752 Tariff Act, 1930.

6/ Under the Trade Agreements with Haiti effective June 3, 1935, with Honduras effective March 2, 1936 and with Guatemala effective June 15, 1936 the rate on guavas prepared and preserved was reduced to 17-1/2 percent ad valorem and the rate on guava pastes and pulps to 28 percent ad valorem.

7/ Under the Trade Agreement with Cuba effective September 3, 1934 the rate was reduced to 14 percent ad valorem.

8/ The Trade Agreement with Turkey, effective May 5, 1939, reduced the rate on figs, fresh, dried or in brine valued at 7 cents or more per pound to 3 cents per pound.

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Grapes in bulk, crates, barrels or other packages	742	25¢ per cu.ft.	742	25¢ per cu. ft.
Mangoes	---	1/35% ad valorem	746	15¢ per lb.
Mango paste and pulp, from Cuba 2/	---	28% ad valorem	---	3/28% ad valorem
Mango paste and pulp, other 2/	---	35% ad valorem	---	4/5/35% ad valorem
Olives:				
In brine, green	744	20¢ per gal.	744	20¢ per gal.
In brine, ripe	744	20¢ per gal.	744	30¢ per gal.
In brine, pitted or stuffed	744	30¢ per gal.	744	30¢ per gal.
Dried, ripe	744	4¢ per lb.	744	5¢ per lb.
Not specially provided for	---	1/35% ad valorem	744	5¢ per lb.
Peaches:				
Green, ripe, or in brine	745	1/2¢ per lb.	745	1/2¢ per lb.
Dried, desiccated, or evaporated	745	2¢ per lb.	745	2¢ per lb.
Candied, crystallized or glace	---	6/35% ad valorem	752	5/7/ 40% ad valorem
Prepared or preserved, & n.s.p.f.	745	35% ad valorem	745	35% ad valorem
Pears:				
Green, ripe, or in brine	745	1/2¢ per lb.	749	1/2¢ per lb.
Dried, desiccated, or evaporated	745	2¢ per lb.	749	2¢ per lb.
Candied, crystallized, or glace	---	6/35% ad valorem	752	5/7/40% ad valorem
Prepared or preserved, & n.s.p.f.	745	35% ad valorem	749	35% ad valorem

1/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 749 of that Act as "Fruits not specially provided for".
2/ Not specially mentioned in either Act but dutiable under Paragraph 749 of the 1922 Act and Paragraph 752 of the 1930 Tariff Act.
3/ Under the Trade Agreement with Cuba, effective September 3, 1934, the rate was reduced to 14% ad valorem.
4/ Under the Trade Agreement with Haiti, effective June 3, 1935, with Honduras, effective March 2, 1936, and with Guatemala, effective June 15, 1936, the rate on mango pastes and pulps was reduced to 28% ad valorem.
5/ These new rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.
6/ Not specially mentioned in 1922 Act but dutiable as given fruit "otherwise prepared or preserved" and "not specially provided for".
7/ Under the Trade Agreement with France, effective June 15, 1936 the rate was reduced to 25% ad valorem.

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922: Par.	Tariff Act of 1922: Rate of duty	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of duty
Pineapples:				
Per crate, from Cuba	746	18¢ per crate of 1-96/100 cu. ft.	747	1/40¢ per crate of 2-45/100 cu. ft.
Per crate, other	746	22½¢ per crate of 1-96/100 cu. ft.	747	2/3/50¢ per crate of 2-45/100 cu. ft.
In bulk, from Cuba	746	0.6¢ each	747	1/0.9-1/3¢ each
In bulk, other	746	0.75¢ each	747	2/3/1-1/6¢ each
Candied, crystallized or glace:				
From Cuba	746	28% ad val.	747	1/28% ad val.
Other	746	35% ad val.	747	35% ad val.
Prepared or preserved containing ½ of 1% or more of alcohol:				
From Cuba	750	4/	807	1/ $4.00 per proof gal. on the alcohol in addition to any other duty
Other	750	4/	807	$5.00 per proof gal. on the alcohol in addition to any other duty
Prepared or preserved and n.s.p.f.:				
From Cuba	746	1.6¢ per lb.	747	1/1.6¢ per lb.
Other	746	2¢ per lb.	747	5/4/ 2¢ per lb.
Plaintains, green or ripe	---	6/35% ad val.	1618	Free

1/ The Cuban Trade Agreement, effective September 3, 1934, reduced the rate on pineapples from Cuba to 20¢ per crate; to 0.5¢ each in bulk; to 14 percent ad valorem on candied, crystallized and glace; to $2.50 per proof gallon on alcohol contained in addition to any other duty; and to 0.8¢ per pound on other prepared or preserved, n.s.p.f.

2/ The Haitian Trade Agreement, effective June 3, 1935 reduced the rate to 35 cents per crate and 0.9 cents each if in bulk. This reduction is also contained in the Agreements with Honduras, Guatemala, Costa Rica, and except for pineapples in bulk with the United Kingdom.

3/ The reduced rate applies to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

4/ Fruits of all kinds, prepared or preserved in any manner, containing 5 percent or more of alcohol dutiable at $5 per proof gallon on the alcohol contained ($4 if from Cuba) in addition to any other duties.

5/ Under the Trade Agreement with the United Kingdom, effective January 1, 1939, the rate was reduced to 1-1/2 cents per pound.

6/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 749 as "Fruits, not specially provided for".

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Plums, prunes, and prunelles:				
Green, ripe, or in brine	747	1/2¢ per lb.	748	1/2¢ per lb.
Dried, desiccated, or evaporated	747	1/2¢ per lb.	748	2¢ per lb.
Candied, crystallized, or glace	---	1/35% ad val.	752	2/3/40% ad val.
Prepared or preserved & n.s.p.f.	747	35% ad val.	748	35% ad val.
Raisins	742	2¢ per lb.	742	6/3/ 2¢ per lb.
Currants, Zante or other	742	2¢ per lb.	742	2¢ per lb.
Other dried grapes	742	2-1/2¢ per lb.	742	2-1/2¢ per lb.
Tamarinds	1679	Free	1779	Free
Fruits in their natural state, or in brine, pickled, dried, desiccated, evaporated, or otherwise prepared or preserved and not specially provided for, and mixtures of two or more fruits, prepared or preserved	749	4/35% ad val.	752	35% ad val.
Fruit pastes and fruit pulps, n.s.p.f.	---	5/35% ad val.	752	35% ad val.

1/ Not specially mentioned in 1922 Act, but dutiable as given fruit "otherwise prepared or preserved, and n.s.p.f."

2/ Under the Trade Agreement with France, effective June 15, 1936, the rate was reduced to 25% ad valorem.

3/ This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

4/ "Provided, That all specific provisions of this title for fruits and berries prepared or preserved shall include fruits and berries preserved or packed in sugar, or having sugar added thereto, or preserved or packed in molasses, spirits, or their own juices." - In 1922 Act only.

5/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 749 of that Act.

6/ The Trade Agreement with Turkey, effective May 5, 1939, reduced the rate on raisins made from seedless grapes to 1½ cents per pound.

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
All jellies, jams, marmalades, and fruit butter				
From Cuba	748	28% ad val.	751	1/ 28% ad val.
Other	748	35% ad val.	751	2/3/35% ad val.
Candied, crystallized, or glace fruits, n.s.p.f.	---	4/ 35% ad val.	752	5/6/3/40% ad val.

1/ Under the Trade Agreement with Cuba, effective September 3, 1934, the rate on all items in this class except orange marmalade was reduced to 14 percent ad valorem, but this reduced rate does not apply to products of countries other than Cuba.

2/ Under the Trade Agreement with the United Kingdom, effective January 1, 1939, the rate on all jams, jellies, marmalades and fruit butters was reduced to 20% ad valorem.

3/ This new reduced rate applies to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

4/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 749 of that Act.

5/ "Provided, That a mixture of two or more kinds of candied, crystallized, or glace fruit shall bear the highest rate of duty applicable to any of the components". This provision is new in the 1930 Act.

6/ Under the Trade Agreement with France, effective June 15, 1936, the rate was reduced to 25% ad valorem. See footnote 3/.

TARIFF RATES ON VEGETABLES*

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Beans, n.s.p.f.				
Green or unripe	763	1/2¢ per lb.	765	1/ 1/3-1/2¢ per lb.
Dried 2/	763	1-3/4¢ per lb.	765	3¢ per lb.
In brine	763	2¢ per lb.	765	3¢ per lb.
Prepared or preserved in any manner, on entire contents of container	763	3/ 2¢ per lb.	765	3¢ per lb.
Bean stick, miso, bean cake, and similar products not specially provided for 4/	773	35% ad val.	775	35% ad val.
Beets, other than sugar beets 5/	764	17% ad val.	766	17% ad val.
Blackeye cowpeas				
Green or unripe	---	---	765	3-1/2¢ per lb.
Dried 6/	---	7/ 1-3/4¢ per lb.	765	3¢ per lb.
In brine	---	---	765	3¢ per lb.
Prepared or preserved in any manner on entire contents of container	---	---	765	3¢ per lb.

1/ Under the Trade Agreement with Cuba, effective September 3, 1934, the rate on lima beans, green or unripe, in their natural state, the product of Cuba, when imported and entered for consumption during the period December 1 to the following May 31, inclusive, in any year was reduced to 1.4 cents per pound from 2.0 cents, the former rate on the product if from Cuba.
2/ Soybeans listed under "Oilbearing Raw Materials".
3/ The words "on entire contents of container" new in 1930 Act.
4/ Mostly made from soybeans.
5/ Sugar beets are listed in this tabulation under "Sugar, Molasses, and Related Products".
6/ See also "Cowpeas, n.s.p.f." listed in this tabulation under "Grass and Other Forage Crop Seeds".
7/ Blackeye cowpeas not specially mentioned in 1922 Act but cowpeas were free under Paragraph 1657. However, these varieties of cowpeas commercially known as blackeye beans and commonly used as human food held dutiable as dried beans under Paragraph 763 in Treasury Decision 41186, November 18, 1925 (Effective 30 days later).

* Vegetables the product of Cuba receive a 20 percent reduction in duty unless otherwise stated.

TARIFF RATES ON VEGETABLES 1/ - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Cabbage in natural state 2/	---	3/ 25% ad val.	774	4/5/ 2¢ per lb.
Celery, in natural state 2/	---	3/ 25% ad val.	774	6/5/ 2¢ per lb.
Chickpeas or Garbanzos -				
Green or unripe	1657	Free	769	2¢ per lb.
Dried	1657	Free	769	1-3/4¢ per lb.
Split	1657	Free	769	2-1/2¢ per lb.
Prepared or preserved in any manner on entire contents of container	773	7/ 35% ad val.	769	2¢ per lb.
Cucumbers, in natural state ...2/	---	3/ 25% ad val.	774	8/ 3¢ per lb.
Eggplant in natural state 2/	---	3/ 25% ad val.	774	9/1-1/2¢ per lb.
Garlic	768	2¢ per lb.	770	1-1/2¢ per lb.

1/ If produced in Cuba, receives a 20% reduction in duty unless specified to the contrary.

2/ Both acts provide that in the assessment of duties on vegetables no segregation or allowance of any kind shall be made for foreign matter or impurities mixed therewith.

3/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 772 as "vegetables in natural state n.s.p.f."

4/ Under the Trade Agreement with The Netherlands, effective February 1, 1936, the rate was reduced to 1-1/2 cents per pound.

5/ This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

6/ Under the Trade Agreement with the United Kingdom, effective January 1, 1939, the rate on celery, in its natural state, when imported and entered for consumption during the period from April 15 to the following July 31, inclusive, in any year, was reduced to 1 cent per pound.

7/ Not specially mentioned in Act of 1922, but covered by Paragraph 773 "Vegetables prepared or preserved not specially provided for".

8/ Under the Trade Agreement with Cuba effective September 3, 1934 the rate on cucumbers in their natural state when imported during the period December 1 to the last day of the following February is reduced to 1.2¢ per pound from 2.4¢. Other countries do not receive this reduction.

9/ 3¢ per pound under 1930 Tariff Act, reduced to 1-1/2¢ by Presidential Proclamation under Section 336 effective January 1, 1932. Under the Trade Agreement with Cuba effective September 3, 1934 the rate on eggplant in its natural state and imported from December 1 to the following March 31 inclusive, in any year was reduced from 1.2¢ per ound to 0.6¢ per pound. Other countries do not receive this reduction.

TARIFF RATES ON VEGETABLES 1/ - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Horseradish, crude, in natural state 2/	---	2/ Free	774	3¢ per lb.
Lentils	765	1/2¢ per lb.	767	1/2¢ per lb.
Lettuce, in natural state 2/	---	3/25% ad val.	774	2¢ per lb.
Mushrooms:				
Fresh or dried	766	45% ad val.	768	10¢ per lb. and 45% ad val.
Otherwise prepared or preserved	766	45% ad val.	768	4/5/10¢ per lb. on drained weight and 45% ad val.
Onions	768	6/1-1/2¢ per lb.	770	2-1/2¢ per lb.
Peas (See also chickpeas)-				
Green or unripe	767	1¢ per lb.	769	7/5/ 3.9¢ per lb.
Dried	767	1¢ per lb.	769	1-3/4¢ per lb.
Split	767	1-1/4¢ per lb.	769	8/5/2-1/2¢ per lb.
Prepared or preserved in any manner on entire contents of container	767	2¢ per lb.	769	9/5/ 2¢ per lb.

1/ If produced in Cuba receives a 20% reduction in duty unless specified to the contrary.
2/ Not specially mentioned in 1922 Act but free under Paragraph 1622 as "vegetable substances, crude or unmanufactured, not specially provided for". For rates on prepared horseradish see "Vegetables, if cut sliced, etc."
3/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 772 as "vegetables in natural state n.s.p.f."
4/ Under the Trade Agreement with France effective June 15, 1936, the rate was reduced to 8¢ per lb. on drained weight and 25% ad valorem. See footnote 5/.
5/ This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.
6/ Originally 1 cent per pound under 1922 Act. Raised by Presidential Proclamation effective January 21, 1929.
7/ "Unripe" new in Act of 1930. Three cents in 1930 Tariff Act. Increased by Presidential Proclamation under Section 336, effective January 1, 1932. Under the Trade Agreement with Canada effective January 1, 1936, the rate on peas green or unripe imported from July 1 to September 30 inclusive, in any year was reduced to 2¢ per pound. This reduction was continued in the new Trade Agreement with Canada, effective January 1, 1939.
8/ Under the Trade Agreement with the Netherlands effective February 1, 1936, the rate was reduced to 1-1/4¢ per pound.
9/ The words "on entire contents of container" new in 1930 Act. Under the Trade Agreement with Belgium effective May 1, 1935, the rate on pea prepared or preserved in any manner, valued at 10 cents or more per pound was reduced to 1.5¢ per pound on entire contents of container.

TARIFF RATES ON VEGETABLES,- Continued

Product	Tariff Act of 1922 Par.	Tariff Act of 1922 Duty	Tariff Act of 1930 Par.	Tariff Act of 1930 Duty	Trade Agreement with Cuba effective Sept. 3, 1934	Trade Agreement with Canada 1/ Jan. 1 1936	Trade Agreement with Canada 1/ Jan. 1 1939
		Cents per 100 pounds		Cents per 100 lb.	Cents per 100 pounds	Cents per 100 pounds	Cents per 100 lb.
Potatoes, white or Irish							
Other than seed potatoes							
From December 1 to last day of February							
From Cuba.....	769	40	771	60	2/ 30	2/ 30	2/ 30
From other countries	769	50	771	75	75	75	3/ 60
From March 1, to Nov. 30,..							
From Cuba	769	40	771	60	4/ 60	4/ 60	4/ 30
From other countries.	769	50	771	75	75	75	3/ 37½
Potatoes, white or Irish Seed potatoes							
From December 1 to last day of February							
From Cuba	769	40	771	60	2/ 30	2/ 30	2/ 30
From other countries..	769	50	771	75	75	5/ 60	6/ 60
From March 1 to Nov. 30.							
From Cuba	769	40	771	60	4/ 60	4/ 36	4/ 30
From other countries	779	50	771	75	75	5/ 45	6/ 37½
Potatoes, white or Irish Dried, dehydrated or dessicated 7/..	769	2¾¢ per lb.	771	2¾¢ per lb.			

1/ These reduced rates apply to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

2/ The Cuban Trade Agreement reduced the rate to 30 cents per 100 pounds and guaranteed Cuba a minimum preferential reduction of 50% of the rate paid by any other country.

3/ The reduced rates apply only to a total of 1,000,000 bushels per year beginning September 15, except that in years when the domestic crop falls below 350,000,000 bushels, imports in excess of 1,000,000 bushels of other than seed potatoes will be admitted, at reduced rate, to the amount of the difference between the domestic crop and 350,000,000 bushels. Potatoes from Cuba are not to be included in computing quantities entitled to reduced rate.

4/ Potatoes imported from March 1 to November 30 not mentioned in the Cuban Trade Agreement. The 20% preferential reduction from the rate paid by any other country provided for by the Cuban Reciprocity Treaty of 1902 therefore continues in effect. 5/ Reduced rates applied to 750,000 bushels per year beginning December 1. 6/ Reduced rates apply to a total of 1,500,000 bushels per year beginning Sept. 15. The rate shall be 37½¢ per 100 lb. the entire year when the preferential reduction to Cuba on this item shall be not more than 20%. 7/ Potato flour and starch listed under miscellaneous.

TARIFF RATES ON VEGETABLES 1/ Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Peppers, in natural state 2/	--	3/ 25% ad val.	774	4/ 2.5¢ per lb.
Pimentos, packed in brine or in oil, or prepared or preserved in any manner	779	6¢ per lb.	775	6¢ per lb.
Sauces (vegetable) of all kinds, n.s.p.f.	773	35% ad val.	775	35% ad val.
Sauerkraut	--	5/35% ad val.	775	6/ 50% ad val.
Soybeans, prepared or preserved in any manner 7/.....	773	35% ad val.	775	35% ad val.
Squash, in natural state	--	8/25% ad val.	774	9/ 2¢ per lb.
Truffles, fresh, dried or otherwise prepared or preserved	766	25% ad val.	1788	Free

1/ If produced in Cuba it receives a 20% reduction in duty unless stated otherwise.
2/ Both Acts provide that in the assessment of duties on vegetables no segregation or allowance of any kind shall be made for foreign matter or impurities mixed therewith.
3/ Not specially mentioned in 1922 Act but dutiable under Paragraph 772 as "Vegetables in natural state, n.s.p.f.".
4/ Three cents in 1930 Tariff Act. Decreased by Presidential Proclamation under Section 336, effective January 1, 1932. Under the Trade Agreement with Cuba effective September 3, 1934 the rate on peppers in natural state, imported from January 1 to April 30 inclusive, was reduced from 2¢ per pound to 1½¢ per pound. Other countries do not receive this reduction.
5/ Not specially mentioned in 1922 Act but dutiable under Paragraph 773 as "Vegetables -- prepared or preserved in any manner n.s.p.f."
6/ Under the Trade Agreement with The Netherlands, effective February 1, 1936, the rate was reduced to 25 percent ad valorem. This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.
7/ Soybeans listed under "Oilbearing Raw Materials".
8/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 772 as "Vegetables in natural state, n.s.p.f."
9/ Under the Trade Agreement with Cuba, effective September 3, 1934, the rate on squash imported from December 1 to May 31, inclusive, in any year was reduced from 1.6 cents per pound to 1.2 cents per pound. Other countries do not receive this reduction.

TARIFF RATES ON VEGETABLES 1/ Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Tomatoes				
In natural state	770	1/2¢ per lb.	772	2/ 3¢ per lb.
(Paste, 1922 Act)	770	40% ad val.	--	3/50% ad val.
Prepared or preserved in any manner	770	15% ad val.	772	4/50% ad val.
Turnips and rutabagas 5/	771	12¢ per 100 lb.	773	6/7/ 25¢ per 100 lb.

1/ Vegetables the product of Cuba receive a 20 percent reduction in duty unless otherwise stated.
2/ Under the Trade Agreement with Cuba effective September 3, 1934, the rate on tomatoes imported from December 1 to last day of following February, inclusive, in any year was reduced from 2.4 cents per pound to 1.8 cents per pound. Other countries do not receive this reduction.
3/ Not specially mentioned in 1930 Act, but dutiable as "tomatoes prepared or preserved in any manner" under Paragraph 772. (T.D. 46819 December 4, 1933).
4/ Tomato juice held dutiable at 15 cents per gallon under Par. 808 of 1930 Tariff Act. (T.D. 46515 July 8, 1933).
5/ "And rutabagas" new in Act of 1930.
6/ Under the Trade Agreement with Canada effective January 1, 1936, the rate was reduced to 12-1/2 cents per 100 pounds. This reduced rate was continued in the new Trade Agreement with Canada, effective January 1, 1939.
7/ This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

TARIFF RATES ON VEGETABLES 1/ Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Vegetables in natural state, not specially provided for	772	25% ad val.	774	2/3/ 50% ad val.
Vegetable substances; moss sea-weeds, crude or unmanufactured n.s.p.f.	1622	Free	1722	Free
Vegetables (including horseradish): if cut, sliced, or otherwise reduced in size, or if reduced to flour or if parched or roasted or if pickled, or packed in salt, brine, oil, or prepared or preserved in any other way and n.s.p.f.	773	35% ad val.	775	4/3/ 35% ad val.

1/ Vegetables the product of Cuba receive a 20 percent reduction in duty unless otherwise stated.
2/ Among others includes endive, yams, sweetpotatoes, and okra. Under the Trade Agreement with Cuba, effective September 3, 1934, the rate on okra imported from December 1 to May 31, inclusive, was reduced from 40 percent ad valorem to 20 percent ad valorem. Other countries do not receive this reduction. Under the Trade Agreement with Belgium, effective May 1, 1935, the rate on endives in their natural state was reduced to 35 percent ad valorem.

Under the new Trade Agreement with Canada, effective January 1, 1939, the rate on carrots, radishes and cauliflower in their natural state was reduced to 25 percent ad valorem.

3/ These new reduced rates apply to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.
4/ "Including horseradish" and "or if reduced to flour" new in 1930 Act. Under the Trade Agreement with The Netherlands, effective February 1, 1936, the rate on "onions pickled or packed in brine" was reduced to 25 percent ad valorem.

TARIFF RATES ON NUTS 1/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Almonds:				
Not shelled	754	4-3/4¢ per lb.	756	5-1/2¢ per lb.
Shelled	754	14¢ per lb.	756	16-1/2¢ per lb.
Blanched, roasted, or otherwise prepared or preserved	---	2/35% ad valorem	756	18-1/2¢ per lb.
Paste	754	14¢ per lb.	756	18-1/2¢ per lb.
Cashew nuts:				
Shelled or unshelled	---	3/ 1¢ per lb.	761	4/ 2¢ per lb.
Chestnuts (including marrons):				
Not further advanced than crude, dried, or baked	1546	Free	1646	Free
Candied, crystallized, or glace or prepared or preserved in any manner	1546	Free	756	5/6/ 25¢ per lb.
Brazil or cream nuts:				
Not shelled	755	1¢ per lb.	757	4/6/7/1-1/2¢ per lb.
Shelled	755	1¢ per lb.	757	6/7/ 4-1/2¢ per lb.
Coconuts 8/	756	1/2¢ each	758	9/6/ 1/2¢ each
Coconut meat, shredded and dried or similarly prepared 8/	756	3-1/2¢ per lb.	758	3-1/2¢ per lb.
Filberts:				
Not shelled	755	2-1/2¢ per lb.	757	4/ 5¢ per lb.
Shelled	755	5¢ per lb.	757	11/6/10¢ per lb.
Mandalonas or almond substitute 10/ 8/	---	2/ 35% ad valorem	756	18-1/2¢ per lb.

1/ In 1930 Act, Par. 761 - "a mixture of two or more kinds of nuts shall bear the highest rate of duty applicable to any of the components". In both Acts - "no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled".

2/ Not specially mentioned in 1922 Act, but dutiable under Par. 759 as "edible nuts, pickled, or otherwise prepared or preserved, and not specially provided for".

3/ Not specially mentioned in 1922 Act, but dutiable under Par. 759 as "edible nuts, shelled or unshelled, not specially provided for".

4/ In 1930 Act - "blanched, subject to same rate of duty as if not blanched".

5/ The Trade Agreement with France effective June 15, 1936 reduced the rate to 12-1/2¢ per pound.

6/ This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

7/ The Trade Agreement with Brazil effective January 1, 1936 reduced the rate on not shelled to 3/4¢ per pound and on shelled to 2-1/4¢ per pound.

8/ Free if the growth or product of the Philippines or Cuba.

9/ The Trade Agreement with the United Kingdom, effective January 1, 1939, reduced the rate to 1/4¢ each.

10/ Mandalonas consist of peanuts, shelled, blanched, sliced, and treated with almond oil. 11/ The Trade Agreement with Turkey, effective May 5, 1939, reduced the rate on shelled filberts to 8 cents per pound.

TARIFF RATES ON NUTS 1/ - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Peanuts:				
Not shelled 2/	757	3/ 4-1/4¢ per lb.	759	4/4-1/4¢ per lb.
Shelled 2/	757	3/ 6¢ per lb.	759	7¢ per lb.
Blanched, salted, prepared, or preserved, n.s.p.f. 2/	---	5/ 35% ad val.	759	4/7¢ per lb.
Peanut butter 2/	---	6/ 25% ad val.	759	7¢ per lb.
Pecans:				
Not shelled	758	3¢ per lb.	760	5¢ per lb.
Shelled	758	6¢ per lb.	760	10¢ per lb.
Pignolia or pine nuts: (1922 Act)				
Not shelled	755	1¢ per lb.	---	7/2-1/2¢ per lb.
Shelled	755	1¢ per lb.	---	7/ 5¢ per lb.
Pistachio nuts: (1922 Act)				
Not shelled	755	1¢ per lb.	---	7/9/ 2½¢ per lb.
Shelled	755	1¢ per lb.	---	7/9/5¢ per lb.
Walnuts of all kinds:				
Not shelled	758	4¢ per lb.	760	5¢ per lb.
Shelled	758	12¢ per lb.	760	15¢ per lb.
Blanched, roasted, prepared or preserved	---	5/ 35% ad val.	760	15¢ per lb.
Paste	---	6/ 25% ad val.	760	15¢ per lb.
Edible nuts, n.s.p.f.				
Not shelled	759	1¢ per lb.	761	8/2-1/2¢ per lb.
Shelled	759	1¢ per lb.	761	8/ 5¢ per lb.
Pickled, or otherwise prepared or preserved, and n.s.p.f.	759	35% ad val.	761	35% ad val.
Nut and kernel paste n.s.p.f.	759	25% ad val.	761	25% ad val.

1/ In 1930 Act, Par. 761 - "a mixture of two or more kinds of nuts shall bear the highest rate of duty applicable to any of the components". In both Acts - "no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled".

2/ Free if the product of the Philippines.

3/ Original rates under 1922 Act were 3¢ on peanuts not shelled and 4¢ on shelled, increased by Presidential Proclamation, effective February 18, 1929.

4/ Unshelled salted peanuts held dutiable as "Peanuts, salted, prepared, etc. at 7 cents per pound. (T.D. 46880, January 22, 1934).

5/ Not specially mentioned in 1922 Act, but dutiable under Par. 759 as - "Edible nuts, pickled, or otherwise prepared or preserved, and not specially provided for".

6/ Not specially mentioned in 1922 Act, but dutiable under Par. 759 as - "Nut and kernel paste not specially provided for".

7/ Not specially mentioned in 1930 Act, but dutiable under Par. 761 as - "Edible nuts, not specially provided for".

8/ In 1930 Act - "blanched subject to same rate of duty as if not blanched".

9/ The Trade Agreement with Turkey, effective May 5, 1939, reduced the rate on pistachio nuts, not shelled to 1½¢ per lb., and on shelled, to 2½¢ per lb. See footnote 8/, page 46.

TARIFF RATES ON GRASS AND OTHER FORAGE CROP SEEDS 1/

Product (as described in the 1930 Act)	Tariff Act of 1922		Tariff Act of 1930		
	Par.	Rate of duty	Par.	Rate of duty as passed	Rate of duty as amended 2/
Alfalfa seed	761	4¢ per lb.	763	8¢ per lb.	3/ 4¢ per lb.
Alsike clover seed	761	4¢ per lb.	763	8¢ per lb.	3/ 4¢ per lb.
Bent grass (genus agrostis) seed	---	4/ 2¢ per lb.	763	40¢ per lb.	5/ 20¢ per lb.
Bluegrass seed	---	4/ 2¢ per lb.	763	5¢ per lb.	3/ 2⅓¢ per lb.
Red clover seed	761	4¢ per lb.	763	8¢ per lb.	6/ 4¢ per lb.
Ryegrass seed	---	4/ 2¢ per lb.	763	3¢ per lb.	7/ 1½¢ per lb.
Sweet clover seed	---	8/ 2¢ per lb.	763	4¢ per lb.	3/ 2¢ per lb.
Timothy seed	761	2¢ per lb.	763	2¢ per lb.	3/ 1¢ per lb.
Clover seed n.s.p.f.	761	2¢ per lb.	763	3¢ per lb.	7/ 2¢ per lb.
Wheat grass seed	---	9/		9/	5/ 1¢ per lb.
Bromegrass seed	---	9/		9/	5/ 1¢ per lb.
All other grass and forage crop seeds, n.s.p.f.	761	2¢ per lb.	763	2¢ per lb.	------

1/ Except oilseeds listed in this tabulation under "Oilbearing raw materials". "And other forage crop seeds" new in 1930 Act. Both Acts: "Provided that no allowance shall be made for dirt or other impurities in seed of any kind." Paragraph 731 of the Tariff Act of 1930 provides: "That when grains or seeds contain more than 5 percentum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed the entire lot shall be dutiable at such higher rate."

2/ These reduced rates apply to products of all countries except Cuba and except those countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

3/ The duty was originally reduced under the Trade Agreement with Canada, effective January 1, 1936. The reduced rate was continued under the New Canadian Agreement effective January 1, 1939.

4/ Not specially mentioned in 1922 Act but dutiable under Paragraph 761 as "all other grass seeds not specially provided for."

5/ The rate was reduced under the New Trade Agreement with Canada effective January 1, 1939.

6/ Under the Trade Agreement with France effective June 15, 1936, the rate was reduced to 5¢ per pound; the rate was further reduced to the present rate under the New Trade Agreement with Canada effective January 1, 1939.

7/ The rate was reduced under the Trade Agreement with the United Kingdom effective January 1, 1939.

8/ Not specially mentioned in 1922 Act but dutiable under Paragraph 761 as "Cloverseed not specially provided for."

9/ Not specially mentioned in either Act but included in "all other grass and forage crop seeds n. s. p. f."

TARIFF RATES ON GRASS AND OTHER FORAGE CROP SEEDS 1/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Cowpeas seed, n.s.p.f. 2/	1657	Free	1757	Free
Crimson clover seed	761	1¢ per lb.	763	2¢ per lb.
Ladino clover seed	---	3/ 2¢ per lb.	763	6¢ per lb.
Millet seed	761	1¢ per lb.	763	1¢ per lb.
Orchard grass seed	---	4/ 2¢ per lb.	763	5¢ per lb.
Tall oat seed	---	4/ 2¢ per lb.	763	5¢ per lb.
Vetch, hairy, seed	761	2¢ per lb.	763	3¢ per lb.
(Vetch, spring - 1922 Act)	761	1¢ per lb.	---	5/1-1/2¢ per lb.
White clover seed	761	3¢ per lb.	763	6¢ per lb.
Other vetch seed	---	4/ 2¢ per lb.	763	1-1/2¢ per lb.

1/ Except oilseeds listed in this tabulation under "oilbearing raw materials", "And other forage crop seeds" new in 1930 Act. Both Acts: "Provided that no allowance shall be made for dirt or other impurities in seed of any kind". Paragraph 731 Tariff Act of 1930 provides: "That when grains or seeds contain more than 5 percentum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed the entire lot shall be dutiable at such higher rate".

2/ "n.s.p.f." new in 1930 Act. Cowpeas generally used for feeding or planting were free under 1922 Act and blackeye cowpeas were also free until December 20, 1925, at which date Treasury Decision 763, Act of 1922. In the 1930 Act blackeye cowpeas are specially mentioned and are listed in this tabulation under "vegetables".

3/ Not specially mentioned in 1922 Act but dutiable under Par. 761 as "Cloverseed not specially provided for".

4/ Not specially mentioned in 1922 Act but dutiable under Par. 761 as "all other grass seeds not specially provided for".

5/ Not specially mentioned in 1930 Act but dutiable under Par. 763 as "other vetch seed".

TARIFF RATES ON OTHER GARDEN AND FIELD SEEDS 1/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Beet (except sugar beet) seed	762	4¢ per lb.	764	2/3/ 4¢ per lb.
Cabbage seed	762	10¢ per lb.	764	2/3/12¢ per lb.
Canary seed	762	1¢ per lb.	764	6/3/ 1¢ per lb.
Carrot seed	762	4¢ per lb.	764	2/3/ 4¢ per lb.
Cauliflower seed	762	25¢ per lb.	764	25¢ per lb.
Celery seed	762	2¢ per lb.	764	2¢ per lb.
Kale seed	762	6¢ per lb.	764	2/3/ 6¢ per lb.
Kohlrabi seed	762	8¢ per lb.	764	8¢ per lb.
Lupines	765	1/2¢ per lb.	767	1/2 ¢ per lb.
Mangelwurzel seed	762	4¢ per lb.	764	2/3/ 4¢ per lb.
Mushroom spawn	762	1¢ per lb.	764	1¢ per lb.
Mustard seeds (whole)	779	1¢ per lb.	781	4/3/ 2¢ per lb.
Onion seed	762	15¢ per lb.	764	15¢ per lb.
Parsley seed	762	2¢ per lb.	764	2¢ per lb.
Parsnip seed	762	4¢ per lb.	764	4¢ per lb.
Pepper seed	762	15¢ per lb.	764	15¢ per lb.
Radish seed	762	4¢ per lb.	764	2/3/ 6¢ per lb.
Rutabaga seed	762	4¢ per lb.	764	2/3/ 5¢ per lb.
Spinach seed	762	1¢ per lb.	764	2/3/ 1¢ per lb.
Sugar beet seed	1657	Free	1757	Free
Tree and shrub seed	762	8¢ per lb.	764	5/3/ 8¢ per lb.
Turnip seed	762	4¢ per lb.	764	2/3/ 5¢ per lb.
Flower seed		6¢ per lb.	764	2/3/ 6¢ per lb.
All other garden and field seeds not specially provided for	762	6¢ per lb.	764	2/3/ 6¢ per lb.

1/ Except dried peas, chickpeas and beans listed under "vegetables". Both acts: "provided that the provisions for seeds in this schedule (Paragraph 762 Act of 1922 and 764 Act of 1930) shall include such seeds whether used for planting or for other purposes." Provisions of Paragraph 731 of 1930 Tariff Act apply. See 1/ on preceding page.

2/ The Trade Agreement with The Netherlands effective February 1, 1936 reduced the rate on beet seed (except sugar beet), carrot seed, kale seed, radish seed, flower seed, and all other garden and field seeds n.s.p.f. to 3 cents per lb; the rate on cabbage seed was reduced to 6 cents per lb; on mangelwurzel seed to 2 cents per lb; on spinach seed to 1-2¢ per lb; and on turnip and rutabaga seed to 4 cents per pound. The Trade Agreement with the United Kingdom, effective January 1, 1939, further reduced the rate on turnip and rutabaga seeds to 3 cents per pound.

3/ These new reduced rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

4/ The Trade Agreement with the United Kingdom effective January 1, 1939, reduced the rate to 1-3/4 cents per pound.

5/ The new Trade Agreement with Canada effective January 1, 1939, reduced the rate to 4 cents per pound.

6/ The Trade Agreement with Turkey, effective May 5, 1939, reduced the rate to 3/4 cents per pound.

TARIFF RATES ON COTTON, OTHER VEGETABLE FIBERS, AND SILK

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Cotton having a staple of 1-1/8 inches or more in length	1560	Free	783	7¢ per lb.
Cotton not specially provided for	1560	Free	1662	Free
Cotton waste	1560	Free	1662	Free
Coir and coir yarn	1554	Free	1656	Free
Crin vegetal, twisted or not twisted	1001	1/ 3/4¢ per lb.	1001	1¢ per lb.
Flax:				
Straw	1001	$2 per ton	1001	2/ $3 per ton
Not hackled	1001	1¢ per lb.	1001	2/ 1-1/2¢ per lb.
Hackled and "dressed line"....	1001	2¢ per lb.	1001	2/ 3¢ per lb.
Tow, noils	1001	3/4¢ per lb.	1001	2/ 1¢ per lb.
Hemp and hemp tow	1001	1¢ per lb.	1001	2¢ per lb.
Hackled hemp	1001	2¢ per lb.	1001	3-1/2 per lb.
Silk, raw, in skeins	1664	Free	1763	Free
Specified grasses and fibers and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner and n.s.p.f. 3/.....	1582	Free	1684	Free

1/ Act of 1922 also specified "or palm leaf fiber".
2/ The Trade Agreement with Belgium effective May 1, 1935 reduced the rate on flax not hackled valued at $340 or more per ton to 1 cent per pound. The New Trade Agreement with Canada, effective January 1, 1939, reduced the rate on flax straw to $1.50 per ton. The Trade Agreement with the United Kingdom, effective January 1, 1939, reduced the rate on flax, not hackled to 3/4¢ per pound; on flax, hackled, including "dressed line", to 1-1/2¢ per pound, and on flax tow and flax noils to 1/2¢ per pound. These new rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.
3/ Act of 1930 mentions istle or Tampico, Jute, Jute butts, manila, sisal, henequen, sunn, kapok, New Zealand fiber, maguey, ramie or China grass, raffia, pulu. Act of 1922 specifically mentions only the first seven.

TARIFF RATES ON WOOL AND HAIR

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Wools: Of given origin 1/ and similar wools without 2/ merino or English blood; all other wools of whatever blood or origin not finer than 40s; and hair of the camel:		Actual weight		Clean content
On the skin	1101	11¢ per lb.	1101	3/ 22¢ per lb.
In the grease ....4/...	1101	12¢ per lb.	1101	3/ 24¢ per lb.
Washed ....5/....	1101	18¢ per lb.	1101	3/ 24¢ per lb.
Sorted or matchings, if not scoured ....6/....	----	----	1101	3/ 25¢ per lb.
Scoured ....7/....	1101	24¢ per lb.	1101	3/ 27¢ per lb.
Foregoing imported under bond for manufacture of carpets, etc. 8/	1101	Free	1101	Free

1/ Origins specified in 1930 Act: Donskoi, Smyrna, Cordova, Valparaiso, Ecuadorean, Syrian, Aleppo, Georgian, Turkestan, Arabian, Bagdad, Persian, Sistan, East Indian, Thibetan, Chinese, Manchurian, Mongolian, Egyptian, Sudan, Cyprus, Sardinian, Pyrenean, Oporto, Scotch Blackface, Black Spanish, Kerry, Haslock, and Welsh Mountain.

2/ Words of 1922 Act were: "Wools, not improved by the admixture of merino or English blood, such as Donskoi, native Smyrna, native South American, Cordova, Valparaiso and other wools of like character or description, and hair of the camel".

3/ Provided that a tolerance of 10 percent of wool not finer than 44s may be allowed in each bale or package.

4/ See footnote 3/ on following page for definitions under both Acts.

5/ Defined in 1922 Act as: "Washed wools shall be considered such as have been washed with water only on the sheep's back, or on the skin". Defined in 1930 Act as: "Washed wools and hair shall be considered such as has been washed with water only on the animals back or on the skin, and all wool and hair, not scoured, with a higher clean yield than 77 percent shall be considered as washed".

6/ As defined by the 1930 Act: "Sorted wools or hair, or matchings, shall be wools and hair (other than skirtings) wherein the identity of individual fleeces has been destroyed, except that skirted fleeces shall not be considered sorted wools or hair or matchings unless the backs have been removed". Not specifically provided for in 1922 Act.

7/ Defined in 1930 Act as: "Scoured wools and hair shall be considered such as have been cleaned otherwise than by washing (not including shaking, willowing, burr-picking, or carbonizing)." Not explicitly defined in 1922 Act.

8/ 1922 Act provided that such wools if used in manufacture of rugs, carpets, or other floor covering shall have duties remitted or refunded. 1930 Act provides that such wools if used in the manufacture of yarns which have been used in the manufacture of press cloth, camel's hair belting, rugs, carpets, or any other floor covering, or in the manufacture of knit or felt boots or heavy fulled lumbermen's socks the duties shall be remitted or refunded.

TARIFF RATES ON WOOL AND HAIR - Continued

Product (as described in 1930 Act)	Tariff Act of 1922: Par.	Tariff Act of 1922: Rate of duty	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of duty
Wools, not specially provided for, not finer than 44s:		Clean content		Clean content
On the skin	---	1/ 30¢ per lb.	1102(a)	2/ 27¢ per lb.
In the grease .....3/..	---	1/ 31¢ per lb.	1102(a)	2/ 29¢ per lb.
Washed .....4/..	---	1/ 31¢ per lb.	1102(a)	2/ 29¢ per lb.
Sorted or matchings, if not scoured .....5/..	---	1/	1102(a)	2/ 30¢ per lb.
Scoured .....6/..	---	1/ 31¢ per lb.	1102(a)	2/ 32¢ per lb.
Wools, not specially provided for, and hair of the Angora goat, Cashmere goat, alpaca, and other like animals:		Clean content		Clean content
On the skin	1102	30¢ per lb.	1102(b)	32¢ per lb.
In the grease .....3/....	1102	31¢ per lb.	1102(b)	34¢ per lb.
Washed .....4/....	1102	31¢ per lb.	1102(b)	34¢ per lb.
Sorted or matchings, if not scoured .....5/.....	---	7/	1102(b)	35¢ per lb.
Scoured .....6/.....	1102	31¢ per lb.	1102(b)	37¢ per lb.

1/ In the Act of 1922, this classification was not specially provided for but was covered by Paragraph 1102, which was worded the same as Paragraph 1102(b) of the 1930 Act, as quoted above.

2/ Provided that a tolerance of not more than 10 percent of wools not finer than 46s may be allowed in each package or bale.

3/ Defined in 1922 Act as: "Wools such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition". Defined in 1930 Act as: "Wools and hair in the grease shall be considered such as are in their natural condition as shorn from the animal and not cleansed otherwise than by shaking, willowing or burr-picking".

4/ For definition see footnote 5/ on previous page.

5/ For definition see footnote 6/ on previous page.

6/ For definition see footnote 7/ on previous page.

7/ Not specially mentioned in Act of 1922.

TARIFF RATES ON WOOL AND HAIR - Continued

Product (as described in the 1930 Act)	Tariff Act of 1922: Par.	Tariff Act of 1922: Rate of duty	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of duty	Trade Agreement with the United Kingdom 1/ Rate
Top, slubbing, roving and ring waste	1105	31¢ per lb	1105(a)	37¢ per lb.	34¢ per lb.
Garnetted waste	1105	24¢ per lb.	1105(a)	26¢ per lb.	18¢ per lb.
Noils:					
Carbonized	1105	24¢ per lb.	1105(a)	30¢ per lb.	21¢ per lb.
Not carbonized	1105	19¢ per lb.	1105(a)	23¢ per lb.	16¢ per lb.
Thread or yarn waste	1105	16¢ per lb.	1105(a)	25¢ per lb.	15¢ per lb.
Card or burr waste:					
Carbonized	-----	2/ 16¢ per lb.	1105(a)	23¢ per lb.	18¢ per lb.
Not carbonized	-----	2/ 16¢ per lb.	1105(a)	16¢ per lb.	14¢ per lb.
Shoddy and wool extract	1105	16¢ per lb.	1105(a)	24¢ per lb.	14¢ per lb.
Mungo	1105	7½¢ per lb.	1105(a)	10¢ per lb.	9¢ per lb.
Wool rags	1105	7½¢ per lb.	1105(a)	18¢ per lb.	9¢ per lb.
Flocks	1105	7½¢ per lb.	1105(a)	8¢ per lb.	5¢ per lb.
All other wool wastes n.s.p.f. ...	1105	16¢ per lb.	1105(a)	24¢ per lb.	14¢ per lb.
Wastes of the hair of the Angora goat, Cashmere goat, alpalca, and other like animals	1105	Dutiable at rates provided for similar types of wool wastes	1105(b)	Dutiable at rates provided for similar types of wool wastes	Dutiable at reduced rates provided for similar types of wool wastes.
Wool and hair of all kinds provided for in the schedule, if carbonized, or advanced in any manner or by any process of manufacture beyond the washed or scoured condition including tops, but not further advanced than roving	1106	3/ 33¢ per lb. and 20% ad val.	1106	37¢ per lb. and 20% ad val.	37¢ per lb. and 12½% ad val.

1/ Agreement effective January 1, 1939. These reduced rates apply to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries. 2/ Not specially mentioned in the tariff Act of 1922.
3/ The 1922 Act did not include the words "if carbonized" in Paragraph 1106. Under the Act of 1922 carbonized wool was dutiable without specific mention, as wool, n.s.p.f. scoured at 31¢ per lb. under Paragraph 1102.

HIDES AND SKINS, RAW (EXCEPT FURS)

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Hides and skins of cattle of the bovine species (except hides and skins of the India water buffalo imported to be used in the manufacture of rawhide articles) raw or uncured, or dried, salted or pickled	1589	1/ Free	1530(a)	10% ad val.
Hides and skins of the India water buffalo imported to be used in the manufacture of rawhide articles	----	2/ Free	1691	Free
Fish skins, raw or salted	1576	Free	1678	Free
Skins of all kinds, raw, (other than fur skins) and hides, not specially provided for	1666	Free	1765	Free

1/ The words "of the bovine species" and the exception in parenthesis are new in the 1930 Act.

2/ Not specially mentioned in 1922 Act but free under paragraph 1666 as "skins of all kinds, raw, and hides not specially provided for."

MISCELLANEOUS

Product (as described in 1930 Act)	Tariff Act of 1922 Par.	Tariff Act of 1922 Rate of duty	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of duty
Albumen, n. s. p. f.	1505	Free	1605	Free
Blood albumen, dried - Light	---	1/ Free	701	12¢ per lb.
" " " Dark	---	1/ Free	701	6¢ per lb.
Barley malt	722	40¢ per 100 lb.	722	40¢ per 100 lb.
Blood dried, n.s.p.f.	1524	Free	1625	Free
Bones, crude, steamed or ground	1526	Free	1627	Free
Bread, yeast leavened	1522	Free	1623	Free
Bristles-				
Crude not sorted, etc.	1537	Free	1637	Free
Sorted, bunched or prepared	1408	7¢ per lb.	1507	3¢ per lb.
Broom corn	1538	Free	779	$20 per ton of 2,000 lb.
Citrons or citron peel:				
Candied, crystallized or glace, or otherwise prepared, or preserved	739	4½¢ per lb.	739	6¢ per lb.
Crude, dried, or in brine	739	2¢ per lb.	1649	Free
Casein glue	42	25% ad val.	41	30% ad val.
Chocolate:				
Sweetened:				
In bars or blocks weighing 10 lbs. up	775	17½% ad val. but not less than 2¢ per lb.	777 (b)	2/3/ 4¢ per lb.
Other	775	17½% ad val. but not less than 2¢ per lb.	777 (b)	2/3/ 40% ad val.
Unsweetened(net weight)	775	17½% ad val. but not less than 2¢ per lb.	777 (a)	2/3/ 3¢ per lb.
Cocoa (sweetened)	775	17½% ad val. but not less than 2¢ per lb.	777 (b)	4/3/ 40% ad val.
Unsweetened	775	17½% ad val. but not less than 2¢ per lb.	777 (a)	4/3/ 3¢ per lb.

1/ Not specially mentioned in 1922 Act but free under Paragraph 1505.

2/ Under the Trade Agreement with the Netherlands effective February 1, 1936 the rate on chocolate, sweetened, in bars or blocks weighing 10 pounds up was reduced to 2 cents per pound and reduced the rate on the same in any other form if valued at 10 cents or more per pound to 20 percent ad valorem. The rate on unsweetened chocolate was reduced to 1½ cents per pound, net weight.

3/ This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

4/ The Trade Agreement with the Netherlands effective February 1, 1936 reduced the rate on sweetened cocoa valued at 10 cents or more per pound to 20 percent ad valorem. The rate on unsweetened was reduced to 1½ cents per pound, net weight.

MISCELLANEOUS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922 Par.	Tariff Act of 1922 Rate of duty	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of duty
Cocoa or cacao beans and shells thereof	1551	Free	1653	1/ Free
Coffee imported into Puerto Rico				15¢ per lb.
Coffee, other	1552	Free	1654	Free
Farinaceous substances:				
Arrowroot crude	1511	Free	1612	Free
" starch or flour	---	2/ 1¢ per lb.	1612	Free
" manufactured n.e.s.	---	3/ 20% ad val.	1612	Free
Tapioca crude and cassava	1680	Free	1781	Free
Tapioca flour and prepared	1680	Free	1781	Free
Sago crude	1654	Free	1753	Free
Sago flour	1650	Free	1753	Free
Feathers crude	1419	20% ad val.	1518	20% ad val.
Gelatin:				
Edible under 40¢ per lb.	42	20% & 3¢ per lb.	41	4/5/12% & 5¢ lb.
" 40¢ or more per lb.	42	20% & 7¢ " "	41	20% & 7¢ per lb.
N.s.p.f. under 40¢ per lb.	42	20% & 1½¢ " lb.	41	6/20% & 2½¢ "
" 40¢ or more " "	42	20% & 7¢ per lb	41	25% & 8¢ per lb.
Ginger root:				
Not preserved or candied:				
Unground	779	2¢ per lb.	1768	Free
Ground	779	5¢ per lb	781	5¢ per lb.
Candied or otherwise prepared	776	20% ad val.	778	20% ad val.
Glue, glue size and fish glue valued at under 40¢ per lb.				
Glue size and fish glue	42	1½¢ per lb. and 20% ad valorem	41	7/5/ 2¢ per lb. and 25% ad val.
Glue, n.s.p.f.	42	1½¢ per lb. & 20% ad val.	41	6/ 2½¢ per lb. & 20% ad val.
Valued at 40¢ or more per lb.	42	7¢ per lb. and 20% ad val.	41	8¢ per lb. and 25% ad val.

1/ The words "and shells thereof" new in 1930 Act.

2/ Not specially mentioned in 1922 Tariff Act but dutiable under Paragraph 85 as starches, n.s.p.f.

3/ Not specially mentioned in 1922 Tariff Act but dutiable under Paragraph 1459 as a nonenumerated manufactured article.

4/ Edible gelatin, valued at less than 40 cents per pound 20% ad valorem and 5¢ per pound under 1930 Tariff Act. Decreased by Presidential proclamation under Section 336 effective on and after April 15, 1931. Under the Trade Agreement with the Netherlands effective February 1, 1936 the rate was reduced to 12% ad valorem, and 2½ cents per pound.

5/ This new rate in the Trade Agreement applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

6/ Changed from 25% and 2¢ per lb. by Presidential proclamation under Section 336 effective after September 17, 1932.

7/ The Trade Agreement with France effective June 15, 1936 reduced the rate 1 cent per pound and 15 percent ad valorem.

MISCELLANEOUS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922 Par.	Tariff Act of 1922 Rate of duty	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of duty
Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, n.s.p.f.	1586	Free	1688	Free
Hide, cuttings, raw with or without hair, ossein and all other glue stock	1587	Free	1689	Free
Hoofs, unmanufactured	1591	Free	1693	Free
Horns, and parts of, including horn strips and tips, unmanufactured	1592	Free	1694	Free
Hops	778	24¢ per lb.	780	1/2/ 24¢ per lb.
Hop extract	778	$2.40 per lb.	780	$2.40 per lb.
Lupulin	778	75¢ per lb.	780	1/2/ $1.50 per lb
Malt extract:				
Fluid	805	$1.00 per gal.	805	3/ $1.00 per gal.
Solid or condensed	805	60% ad val.	805	3/ 60% ad val.
Rennet	1652	Free	1751	Free
Rice straw and rice fiber			779	$10 per short ton
Rye malt	---	4/40¢ per 100 lbs.	728	5/2/40¢ per 100 lb.
Sausage casings:				
Weasands, intestines, bladders, tendons and integuments, n.s.p.f	1655	Free	1755	Free
Starches:				
Potato starch	85	1-3/4¢ per lb.	83	6/2/ 2½¢ per lb.
Other starch, n.s.p.f. 7/	85	1¢ per lb.	83	1½¢ per lb.
Potato flour	769	2½¢ per lb.	771	2½¢ per lb.
Stearic acid	1	1½¢ per lb.	1	8/2/25% ad val.

1/ Under the Trade Agreement with Czechoslovakia effective April 16, 1938, the duty on hops valued at 30 cents or more per pound was reduced to 18 cents, and the duty on lupulin was reduced to 75 cents per pound. Terminated Apr. 22, 1939.

2/ These new rates apply to products of all countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

3/ The Revenue Act of 1932 places a tax of 3 cents per pound on these products unless used in bakery products, malted milk, medicinal products, foods, cereal, beverage or textiles.

4/ Not specially mentioned in 1922 Act but dutiable as barley malt.

5/ Under the New Canadian Agreement, effective January 1, 1939, the rate was reduced to 35 cents per 100 pounds.

6/ Under the Trade Agreement with the Netherlands, effective February 1, 1936, the rate was reduced to 1-3/4 cents per pound.

7/ Includes cornstarch.

8/ The Trade Agreement with the United Kingdom effective January 1, 1939, reduced the rate on stearic acid valued at more than 8 cents per pound to 15 percent ad valorem. In addition, stearic acid pays an excise tax (on imports) of 3 cents per pound as provided for in Section 701 of the Revenue Act of 1936. See Appendix II.

T R A D E A G R E E M E N T S

Concessions granted by the United States on agricultural products in each of the eight Trade Agreements which were effectuated between October 1, 1936 and January 1, 1939, are listed in the following appendices.

Concessions on agricultural products contained in Trade Agreements which became effective prior to October 1, 1936 are listed in appendices 1 to 12 to the July 1936 edition of this publication.

Appendix 1.

A. NICARAGUA: Tariff concessions on agricultural products made by the United States in the Trade Agreement with Nicaragua, effective October 1, 1936. This agreement was terminated March 10, 1938.

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Agreement with Nicaragua 1/
	Par.	Rate of duty	
Root of ipecac, crude, not advanced	1602	Free	Free
Bananas, green or ripe	1618	Free	Free
Plantains, green or ripe	1618	Free	Free
Cocoa, or cacao beans, and shells thereof	1653	Free	Free
Coffee, except coffee imported into Puerto Rico	1654	Free	Free
Deerskins, raw,	1765	Free	Free
Reptile skins, raw,	1765	Free	Free

B. FINLAND: Tariff concessions on agricultural products made by the United States in the Trade Agreement with Finland, effective November 2, 1936.

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Agreement with Finland 1/
	Par.	Rate of duty	
Cheese having the eye formation characteristic of the Swiss or Emmenthaler type	710	7¢ per lb. and not less than 35% ad val.	5¢ per lb. but not less than 20% ad val.
Gruyere process cheese	710	7¢ per lb. but not less than 35% ad val.	5¢ per lb. but not less than 20% ad val.

1/ Under the Trade Agreements Act these new rates and other concessions apply to articles the growth, produce or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. At the present time Germany is the only country in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various Trade Agreements. None of the new rates may be increased and the duty-free status cannot be changed during the life of the agreement; this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix 1.

C. EL SALVADOR: Tariff concessions on agricultural products made by the United States in the Trade Agreement with El Salvador, effective May 31, 1937.

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Agreement with El Salvador 1/
	Par.	Rate of duty	
Honey	716	3¢ per lb.	2¢ per lb.
Guavas, prepared or preserved, n. s. p. f.	752	35% ad val.	17½% ad val.
Mango pastes and pulps	752	35% ad val.	28% ad val.
Guava pastes and pulps	752	35% ad val.	28% ad val.
Cocoa or cacao beans, and shells thereof	1653	Free	Free
Coffee, except coffee imported into Puerto Rico	1654	Free	Free
Deerskins, raw	1765	Free	Free
Reptile skins, raw	1765	Free	Free

1/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. At the present time Germany is the only country placed in this class, and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various trade agreements. None of the new rates may be increased and the duty-free status cannot be changed during the life of the agreement; this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix I.

D. COSTA RICA: Tariff concessions on agricultural products made by the United States in the Trade Agreement with Costa Rica, effective August 2, 1937.

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with Costa Rica 1/
	Par.	Rate of duty	
Pineapples:			
In crates	747	50¢ per crate of 2.45 cu. ft.	35¢ per crate of 2.45 cubic feet
In bulk	747	1-1/6¢ each	.009¢ each
Guavas, prepared and preserved n. s. p. f.	752	35% ad val.	17½% ad val.
Bananas, dried, dessicated or evaporated	752	35% ad val.	17½% ad val.
Mango pastes and pulps, and Guava pastes and pulps	752	35% ad val.	28% ad val.
Bananas, green or ripe	1618	Free	Free
Plantains, green or ripe	1618	Free	Free
Cocoa and cacao beans, and shells thereof	1653	Free	Free
Coffee, except coffee imported into Puerto Rico	1654	Free	Free
Deerskins, raw	1765	Free	
Turtles	1790	Free	

1/ Under the Trade Agreements Act these new rates and other concessions apply to articles the growth, produce or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. At the present time Germany is the only country in this class, and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various Trade Agreements. None of the new rates may be increased and the duty-free status cannot be changed during the life of the agreement; this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix I

E. CZECHOSLOVAKIA: Tariff concessions on agricultural products made by the United States in the Trade Agreement with Czechoslovakia, effective April 16, 1938. (See note below.)

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Agreement with Czechoslovakia 1/
	Par.	Rate of duty	
Bryndza cheese in casks, barrels or hogsheads, weighing with their contents more than 200 pounds each	710	7¢ per lb. but not less than 35% ad val.	5¢ per lb. but not less than 20% ad val.
Hops, valued at 30¢ or more per pound	780		18¢ per lb.
Lupulin	780		75¢ per lb.

1/ Under the Trade Agreements Act these new rates and other concessions apply to articles the growth, produce or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. At the present time Germany is the only country in this class, and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various Trade Agreements. None of the new rates may be increased and the duty-free status cannot be changed during the life of the agreement; this constitutes a concession even if the rate in the agreement is the same as the old rate.

NOTE: On April 22, 1939, in accord with a proclamation issued by President Roosevelt, (T.D. 49824) the concessions granted by the United States to Czechoslovakia were terminated. Other nations no longer receive the benefits of the reduced rates. The Trade Agreement has not been cancelled, but rather suspended during such time as the territory of the Czechoslovakian Republic is held by other powers; it could again become effective in the event that the Republic should recover its independence.

Appendix I

F. ECUADOR: Tariff concessions on agricultural products made by the United States in the Trade Agreement with Ecuador, effective October 23, 1938

Products as described in the Trade Agreement	Tariff Act of 1930 Par.	Rate of duty	Duty under the Trade Agreement with Ecuador 1/
Bananas, dried, dessicated or evaporated	752	35% ad val.	17½% ad val.
Naranjilla (solanum quitoense lam) juice, n.s.p.f. containing less than one-half of one per-centum of alcohol	806(a)	70¢ per gal.	35¢ per gallon
Concentrated naranjilla (solanum quitoense lam) juice, fit for beverage purposes	806(b)	70¢ per gal. on the quantity of unconcentrated natural fruit juice contained in such concentrated juice as shown by chemical analysis	35¢ per gallon on the quantity of unconcentrated natural fruit juice contained in such concentrated juice as shown by chemical analysis.
Bananas, green or ripe	1618	Free	Free
Plantains, green or ripe	1618	Free	Free
Cocoa or cacao beans, and shells thereof	1653	Free	Free
Coffee, except coffee imported into Puerto Rico	1654	Free	Free
Kapok, not dressed or manufactured in any manner	1684	Free	Free
Tagua nuts	1778	Free	Free

1/ Under the Trade Agreements Act these new rates and other concessions apply to articles the growth, produce or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. At the present time Germany is the only country in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various Trade Agreements. None of the new rates may be increased and the duty-free status cannot be changed during the life of the agreement; this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix I.

G. UNITED KINGDOM: Tariff concessions on Agricultural Products made by the United States in the Trade Agreement with the United Kingdom, effective January 1, 1939

Product as described in the Trade Agreement	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of Duty	Duty under the Agreement with the United Kingdom 1/
Stearic acid, valued at more than 8¢ per lb.	1	35% ad val.	15% ad val.
Sod oil	52	5¢ per gal.	3¢ per gal.
Sperm oil, refined or otherwise processed	52	14¢ per gal.	7¢ per gal.
Spermaceti wax	52	2/ 3½¢	2¼¢ per lb.
Wool grease			
Containing more than 2 per cent of free fatty acids	52	1¢ per lb.	½¢ per lb.
Containing 2 per cent or less of free fatty acids, and not suitable for medicinal use		2¢ per lb.	1¢ per lb.
Suitable for medicinal use, including adepslanae, hydrous or anhydrous		3¢ per lb.	2¢ per lb.
Palm-kernel oil	54	1¢ per lb.	½¢ per lb.
Provided: No Federal internal tax in excess of the present rate of 3¢ per lb. (As provided in Sec. 602½ of the Revenue Act of 1934, as amended) shall be imposed by the United States on palm kernel oil, and when the United States shall cease to impose an internal tax, this reduction in tariff rate shall cease to be in effect.			
Molasses and Sugar syrups, n.s.p.f.			
Testing not above 48 percent total sugars	502	1/4¢ per gal.	1/6¢ per gallon
Testing above 48 percent total sugars		0.275¢ for ea. percent of total sugars, fractions in proportion	11/60¢ additional for each percent of total sugars, fractions in proportion.
Unmanufactured tobacco, n.s.p.f.	603	55¢ per lb.	35¢ per lb.
Venison, fresh, chilled or frozen, n.s. p. f.	704	6¢ per lb.	3¢ per lb.

Continued-

G. UNITED KINGDOM: Continued

Product as described in the Trade Agreement	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of duty	Duty under the Agreement with the United Kingdom 1/
Extract of meat, including fluid	705	15¢ per lb.	15¢ per lb.
Meat pastes (other than liver) prepared or preserved, n s.p. f. packed in air-tight containers, weighing with their contents not more than 3 oz. each	706	6¢ per lb but not less than 20% ad valorem	6¢ per lb. but not less than 10% ad val.
Birds, dead, dressed or undressed, fresh, chilled or frozen (except chickens, ducks, geese, guineas and turkeys)	712	10¢ per lb.	5¢ per lb.
Horses, unless imported for immediate slaughter, valued at more than $150 per head	714	20% ad val.	17½% ad. val.
Patent barley and barley flour	722	2¢ per lb.	2¢ per lb.
Oatmeal, rolled oats, oat grits and similar oat products	726	80¢ per 100 lb.	10% ad val. but not less than 40 nor more than 80 cents per hundred pounds
Biscuits, wafers, cake, cakes, and similar baked articles and puddings, all the foregoing by whatever name known, whether or not containing chocolate, nuts, fruits or confectionery of any kind	733	30% ad val.	15% ad val.
Lingon or partridge berries, in their natural condition or in brine	736	1¼¢ per lb.	5/8¢ per lb.
Berries, (including blueberries) edible, frozen and n.s.p.f.	736	35% ad val.	17½% ad val.
Malt vinegar	738	8¢ per proof gallon	4¢ per proof gallon
Limes, in their natural state or in brine	743	2¢ per lb.	1½¢ per lb.

Continued-

Product as described in the Trade Agreement	Tariff Act of 1930 Par.	Rate of duty	Duty under the Agreement with the United Kingdom 1/
Pineapples, not in bulk	747	50¢ per crate of 2.45 cu.ft.	35¢ per crate of 2.45 cu. ft.
Pineapples, prepared or preserved, n. s. p. f.....	747	2¢ per lb.	1½¢ per lb.
All jellies, jams, marmalades and fruit butters.....	751	35% ad val.	20% ad val.
Cut flowers, fresh, dried, prepared or preserved.....	753	40% ad val.	25% ad val.
Orchid plants.....	754	25% ad val.	15% ad val.
Coconuts	758	½¢ each	¼¢ each
Clover seed, n. s. p. f.....	763	3¢ per lb.	2¢ per lb.
Rye grass seed.....	763	3¢ per lb.	½¢ per lb.
Turnip and rutabaga seed.....	764	5¢ per lb.	3¢ per lb.
Celery in its natural state when imported and entered for consumption during the period from April 15 to the following July 31, inclusive in any year	774	2¢ per lb.	1¢ per lb.
Mustard seeds (whole).....	781	2¢ per lb.	1½¢ per lb.
Mustard, ground or prepared in bottles or otherwise	781	10¢ per lb.	7½¢ per lb.
Curry and curry powder.....	781	5¢ per lb.	2½¢ per lb.
Cherry juice, prune juice, or prune wine, and all other fruit juices and fruit sirups, n.s.p.f. containing less than one-half of one percentum of alcohol	806(a)	70¢ per gal.	35¢ per gal.
Concentrated lime juice, fit for beverage purposes, whether in liquid, powdered or solid form	806(b)	70¢ per gal. on the quantity of unconcentrated natural fruit juice contained therein as shown by chemical analysis	35¢ per gal. on the quantity of unconcentrated natural fruit juice contained therein as shown by chemical analysis.
Flax, not hackled	1001	1½¢ per lb.	¾¢ per lb.
Flax, hackled, including "dressed line"	1001	3¢ per lb.	1½¢ per lb.
Flaxtow and flax noils	1001	1¢ per lb.	½¢ per lb.
Wool and hair wastes	1105 (a) and (b)		
Top, slubbing, roving and ring waste		37¢ per lb.	34¢ per lb.
Garnetted waste		26¢ per lb.	18¢ per lb.
Noils, carbonized		30¢ per lb.	21¢ per lb.

Continued-

Product as described in the Trade Agreement	Tariff Act of 1930 Par.	Rate of duty	Duty under the Agreement with the United Kingdom 1/
Noils, not carbonized		23¢ per lb.	16¢ per lb.
Thread or yarn waste		25¢ per lb.	15¢ per lb.
Card or burr waste, carbonized		23¢ per lb.	18¢ per lb.
Card or burr waste, not carbonized		16¢ per lb.	14¢ per lb.
Wool wastes, n.s.p.f.		24¢ per lb.	14¢ per lb.
Shoddy and wool extract		24¢ per lb.	14¢ per lb.
Mungo		10¢ per lb.	9¢ per lb.
Wool rags		18¢ per lb.	9¢ per lb.
Flocks		8¢ per lb.	5¢ per lb.
Wool and hair of the kinds provided for in Schedule 11 of the Tariff Act of 1930, if carbonized or advanced in any manner or by any process of manufacture beyond the washed or scoured condition, including tops, but not further advanced than roving	1106	37¢ per lb. and 20% ad val.	37¢ per lb. and 12½% ad val.
Cocoa and cacao beans and shells thereof	1653	Free	Free
Coir fiber	1656	Free	Free
Patchouli leaves and dried paw-paw juice or papain, which are in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing or any other process or treatment whatever beyond that essential to proper packing and the prevention of decay or deterioration pending manufacture, and not containing alcohol	1669	Free	Free
Sisal, not dressed or manufactured in any manner	1684	Free	Free
Hides and skins of the India water buffalo imported to be used in the manufacture of rawhide articles	1691	Free	Free
Copra, palm nuts and palm nut kernels	1727	Free	Free

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Continued

G. UNITED KINGDOM:

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Agreement with the United Kingdom 1/
	Par.	Rate of duty	
Palm kernel oil unfit for food or for any but mechanical or manufacturing purposes	1732	Free	Free
Note: No Federal internal tax in excess of 3¢ per pound now provided for in Section 602g of the Revenue Act of 1934, as amended, shall be imposed by the United States			
Spices and spice seeds:			
Cloves, cinnamon and cinamon chips; ginger root not preserved or candied; nutmegs and pimento (allspice) all of the foregoing, if unground.....	1768 (1)	Free	Free
Locust or carob beans, and pods and suds thereof	1782	Free	Free
Tea, n. s. p. f.....	1783 (b)	Free	Free
Tobacco stems, not cut, ground or pulverized.....	1787	Free	Free

1/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. At the present time Germany is the only country in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various Trade Agreements. None of the new rates may be increased and the duty-free status cannot be changed during the life of the agreement, and this constitutes a concession even if the rate in the agreement is the same as the old rate.

2/ Six cents per pound in 1930 Tariff Act. Reduced by Presidential proclamation under Section 336, effective April 1, 1933.

H. CANADA Tariff Concessions on Agricultural Products Made by the United States in the new Trade Agreement with Canada effective January 1, 1939

Products described in the Trade Agreement	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of Duty	Rate under the new Canadian Agreement 1/
Sperm oil, crude	52	2/ 5¢ per gal.	2½¢ per gal.
Shark oil and shark liver oil, including oil produced from sharks known as dogfish, n.s.p.f.	52	20% ad val.	10% ad val.
Maple sugar	503	3/ 4¢ per lb	3¢ per lb.
Maple sirup	503	4/ 4¢ per lb	2¢ per lb.
Cattle weighing less than 200 pounds each Provided that the reduced rate shall apply to no more than 100,000 head in any year, but that the rate on imports in excess of 100,000 head shall not exceed 2½¢ per lb.	701	2½¢ or 5/ 1½¢ per lb.	1½¢ per lb.
Cattle weighing 700 pounds or more ea.			
Imported for dairy purposes	701	5/ 1½¢ per lb.	1½¢ per lb.
Others	701	5/ 2¢ per lb.	1½¢ per lb.
Provided that the reduced rate shall apply to no more than 60,000 head in any quarter year, or a total of 225,000 head in any calendar year (exclusive of dairy cattle), but that the rate on imports in excess of this number shall not exceed 3¢ per lb.			
Swine	703	2¢ per lb.	1¢ per lb.
Pork, fresh or chilled, but not frozen	703	2½¢ per lb.	1-1/4¢ per lb.
Bacon, hams, and shoulders and other pork, prepared or preserved, but not cooked, boned, packed in air tight containers, or made into sausages of any kind	703	3-1/4¢ per lb	2¢ per lb.
Edible animal livers, kidneys, tongues, hearts, sweetbreads, tripe and brains, fresh, chilled or frozen	706	6¢ per lb. but not less than 20% ad val.	3¢ per lb. but not less than 15% ad val.

Continued -

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H. CANADA Tariff Concessions on Agricultural Products Made by the United States in the new Trade Agreement with Canada effective January 1, 1939 - Continued

Products described in the Trade Agreement	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of Duty	Rate under the new Canadian Agreement 1
Whole milk, fresh or sour	707	6½¢ per gal.	3-1/4¢ per gal.
Provided: no more than 3,000,000 gallons in any calendar year shall be entitled to this reduction, but that the duty on imports in excess of this amount shall not be more than 6½¢ per gallon			
Cream, fresh or sour	707	6/35¢ per gal.	28-3/10¢ per gal.
Provided: no more than 1,500,000 gallons in any calendar year shall be entitled to this reduction, but that the duty on imports in excess of this amount shall not be more than 56-6/10¢ per gal			
Skimmed milk, fresh or sour, and buttermilk	707	2-1/20¢ per gal.	2-1/20¢ per gal.
Dried buttermilk	708(b)	3¢ per lb.	1½¢ per lb.
Cheddar cheese, whether or not in original loaves, but not including any cheese processed other than by division into pieces	710	7¢ per lb. but not less than 35% ad val. or 7/5¢ per lb. but not less than 25% ad val.	4¢ per lb. but not less than 25% ad val.
Birds, live: Chickens, ducks, geese, turkeys and guineas	711	8/4¢ per lb.	4¢ per lb.
Birds, dead, dressed or undressed, fresh, chilled or frozen	712		
Ducks and geese		10¢ per lb.	6¢ per lb.
Chickens and guineas		9/6¢ per lb.	6¢ per lb.
Eggs of chickens, in the shell	713	10¢ per doz.	5¢ per doz.
Horses, unless imported for immediate slaughter			
Valued at not more than $150 per head	714	10/$20 per hd.	$15 per head
Valued at more than $150 per head	714	20% ad val.	17½% ad val.
Honey	716	3¢ per lb.	1½¢ per lb.
Barley, hulled or unhulled	722	20¢ per bu. of 48 lb.	15¢ per bu. of 48 lb.
Barley malt	722	40¢ per 100 lb.	40¢ per 100 lb.

Continued -

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H. CANADA Tariff Concessions on Agricultural Products Made by the United States in the new Trade Agreement with Canada effective January 1, 1939 - Continued

Products described in the Trade Agreement	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of Duty	Rate under the new Canadian Agreement 1/
Buckwheat, hulled or unhulled	723	25¢ per 100 lb.	15¢ per 100 lb.
Buckwheat flour and grits or groats	723	½¢ per lb.	3/10¢ per lb.
Oats, hulled or unhulled	726	11/8¢ or 16¢ per bu. of 32 lb.	8¢ per bu. of 32 lb.
Unhulled ground oats	726	45¢ per 100 lb.	25¢ per 100 lb.
Oatmeal, rolled oats, oat grits and similar oat products	726	80¢ per 100 lb.	10% ad val. but not less than 40 nor more than 80¢ per 100 lb.
Rye	728	15¢ per bu. of 56 lb.	12¢ per bu. of 56 lb.
Rye malt	728	40¢ per 100 lb.	35¢ per 100 lb.
Wheat, unfit for human consumption	729	10% ad val.	5% ad val.
Bran, shorts, byproduct feeds obtained in milling wheat or other cereals	730	10% ad val.	5% ad val.
Hulls of oats, barley, buckwheat, or other grains, ground or unground	730	10¢ per 100 lb	5¢ per 100 lb.
Dried beet pulp	730	$5 per ton	$3.75 per ton
Malt sprouts and brewers grains	730	$5 per ton	$2.50 per ton
Mixed feeds, consisting of an admixture of grains or grain products with oil cake, oilcake meal, molasses or other feedstuffs	730	10% ad val.	5% ad val.
Screenings, scalpings, chaff, or scourings of wheat, flaxseed, or other grains or seeds:			
Unground or ground	731	10% ad val.	5% ad val.
Cereal breakfast foods, and similar breakfast preparations, by whatever name known, processed further than milling, and n.s.p.f.	732	12/15% ad val.	10% ad val.
Apples, green or ripe	734	13/15¢ per bu. of 50 lb.	15¢ per bu. of 50 lb.

Continued -

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H. CANADA Tariff Concessions on Agricultural Products Made by the United States in the new Trade Agreement with Canada effective January 1, 1939 - Continued

Products described in the Trade Agreement	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of Duty	Rate under the new Canadian Agreement 1/
Berries, edible, in their natural condition or in brine, n.s.p.f.			
Blueberries	736	1¼¢ per lb.	1¢ per lb.
Other (except lingon or partridge berries)	736	1¼¢ per lb.	3/4¢ per lb.
Blueberries, prepared or preserved, or frozen, but not in brine and not dried, desiccated or evaporated, and n.s.p.f.	736	14/25% ad val.	17½% ad val.
Berries, edible, frozen and n.s.p.f.	736	35% ad val.	17½% ad val.
Cherries, in their natural state, not in air tight or water tight containers	737	15/1¢ per lb.	1¢ per lb.
Cider	738	5¢ per gal.	3¢ per gal.
Cut flowers, fresh, dried, prepared or preserved	753	40% ad val.	25% ad val.
Grass seeds and other forage crop seeds	763		
Alfalfa		16/4¢ per lb.	4¢ per lb.
Alsike clover		16/4¢ " "	4¢ per lb.
Red clover		8¢ " "	4¢ per lb.
Sweet clover		16/2¢ " "	2¢ per lb.
Timothy		16/1¢ " "	1¢ per lb.
Bent grass (genus agrostis)		40 ¢ " "	20¢ per lb.
Wheatgrass		2¢ " "	1¢ per lb.
Bromegrass		2¢ " "	1¢ per lb.
Bluegrass		16/2½¢ " "	2½¢ per lb.
Tree and shrub seeds	764	8¢ per lb.	4¢ per lb.
Beets, other than sugar beets	766	17% ad val.	10% ad val.
Peas, green or unripe, when imported and entered for consumption during the period from July 1 to September 30, inclusive, in any year	769	17/2¢ per lb.	2¢ per lb.
White or Irish seed potatoes:	771		
March 1 to Nov. 30		18/45¢ per 100 lb.	37½¢ per 100 lb.
Dec. 1 to last day of February		18/60¢ per 100 lb.	60¢ per 100 lb.
Provided: that imports in excess of 1,500,000 bu. of 60 lb. each in any year beginning Sept. 15 shall not be entitled to reduced rate, but the duty on such imports shall not exceed 75¢ per 100 lb.			

Continued -

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H. CANADA Tariff Concessions on Agricultural Products Made by the United States in the new Trade Agreement with Canada effective January 1, 1939 - Continued

Products described in the Trade Agreement	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of Duty	Rate under the new Canadian Agreement 1/
Provided, further, if and when the United States is no longer obligated to accord Cuba a preferential reduction in excess of 20%, the rate during the entire year shall be 37½¢ per 100 pounds			
White or Irish potatoes, other than certified seed potatoes	771		
March 1 to November 30		75¢ per 100 lb.	37½¢ per 100 lb.
December 1 to last day of February		75¢ " " "	60¢ per 100 lb.
Provided: that imports in excess of 1,000,000 bushels of 60 lb. each in any year beginning Sept. 15 shall not be entitled to reduced rates, but the duty on such imports shall not exceed 75¢ per 100 lb.			
Provided, further, in years when the domestic crop of white or Irish potatoes, including seed potatoes, is less than 350,000,000 bu. according to the estimate of Sept. 1 by the U.S.Dept. of Agriculture, imports in excess of 1,000,000 bushels of other than seed potatoes will be admitted, at reduced rate, to the amount of the difference between the domestic crop and 350,000,000 bushels. Potatoes from Cuba are not to be included in computing quantities entitled to reduced rates.			
Turnips and rutabagas	773	19/12½¢ per 100 lb.	12½¢ per 100 lb.
Carrots, radishes and cauliflower, in their natural state	774	50% ad val.	25% ad val.
Hay	779	20/$3 per of 2000 lb.	$2.50 per ton of 2000 lb.
Straw	779	$1.50 per ton of 2000 lb.	75¢ per ton of 2000 lb.
Flax straw	1001	$3 per ton	$1.50 per ton
Bulls, cows, hogs, and sheep, imported by a citizen of the United States specially for breeding purposes	1606 (a) and (b)	Free	free, subject to the proviso to paragraph 1606 (a) and (b), Tariff Act of 1930.

Continued-

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H. CANADA Tariff Concessions on Agricultural Products Made by the United States in the new Trade Agreement with Canada effective January 1, 1939 - Continued

Products described in the Trade Agreement	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of Duty	Rate under the new Canadian Agreement 1
Cattle-body hair (including calf-body hair) and horse-body hair, cleaned or uncleaned, but unmanufactured, n.s.p.f.	1688	Free	Free
Revenue Acts			
Sect. 601(c)(8), Rev. Act. of 1932, as amended:			
Shark oil and shark-liver oil including oil produced from sharks known as dog-fish		3¢ per lb.	1½¢ per lb.

1/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. At the present time Germany is the only country in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various Trade Agreements. None of the new rates may be increased and the duty-free states cannot be changed during the life of the agreement; this constitutes a concession even if the rate in the agreement is the same as the old rate.

2/ 1930 Tariff Act rate 10¢ per gallon; reduced to 5¢ by Presidential Proclamation under section 336; further re uced to 2½¢ per gallon in first Canadian Agreement.

3/ 1930 Tariff Act rate 8¢ per pound. Reduced to 6¢ per pound under section 336, to 4¢ per pound under first Canadian Agreement.

4/ 1930 Tariff Act rate 5½¢ per pound; reduced to 4¢ per pound under Section 336.

5/ Rate on cattle weighing less than 175 pounds reduced to 1½¢ per pound in first Canadian Agreement. Rate on cows weighing more than 700 pounds, 3¢ per pound in 1930 Act. Reduced in first Canadian agreement to 1½¢ per pound on cows imported for dairy purposes, and 2¢ per pound on all other cattle.

6/ Rate in 1930 Tariff Act, 56-6/10¢ per gallon. Reduced to 35¢ per gallon in first Canadian Agreement.

7/ Rate on cheddar cheese in original loaves only reduced to 5¢ per pound but not less than 25% ad valorem in first Canadian agreement.

8/ 8¢ per pound in 1930 Tariff Act; reduced to 4¢ in first Canadian agreement.

9/ 10¢ per pound in 1930 Tariff Act; reduced to 6¢ in first Canadian agreement.

10/ $30 per head in 1930 Tariff Act; reduced to $20 in first Canadian agreement.

11/ Rate on hulled oats, unfit for human consumption reduced to 8¢ per pound in first Canadian agreement.

12/ 20% ad valorem in 1930 Tariff Act; reduced to 15% in first Canadian agreement.

13/ 25¢ per bushel in 1930 Tariff Act; reduced to 15¢ in first Canadian agreement.

14/ 35% ad valorem in 1930 Tariff Act; reduced to 25% in first Canadian agreement.

15/ 2¢ per pound in 1930 Tariff Act; the wording in the first Canadian agreement reduced the rate to 1¢ per pound on "cherries in their natural state"; containers were not mentioned.

Continued -

Appendix I

H. CANADA Tariff Concessions on Agricultural Products Made by the United States in the new Trade Agreement with Canada effective January 1, 1939 - Continued

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16/ The 1930 Tariff Act rates of the specified seeds were: alfalfa and alsike clover, 8¢ per pound; sweet clover, 4¢ per pound; timothy, 2¢ per pound, and bluegrass, 5¢ per pound. These rates were all reduced under the first trade agreement with Canada.
17/ 3¢ per pound in 1930 Tariff Act, increased to 3-9/10¢ per pound under section 336; reduced in first trade agreement with Canada.
18/ 1930 Tariff Act rate, 75¢ per 100 pounds. Reduced rates on seed potatoes made in first Canadian agreement.
19/ 25¢ per 100 pounds in 1930 Act; reduced under first Canadian agreement.
20/ $5 per ton of 2,000 pounds in 1930 Tariff Act; reduced under the first trade agreement with Canada.

Continued -

I. TURKEY: Tariff Concessions on Agricultural products made by the United States in the Trade Agreement with Turkey, effective May 5, 1939

Product as described in the Trade Agreement	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of duty	Duty under the Agreement with Turkey 1/
Licorice, extracts of, in pastes, rolls or other forms	47	20% ad val.	15% ad val.
Cigarette leaf tobacco not specially provided for, if unstemmed	601	35¢ per lb.	30¢ per lb.
Figs, fresh, dried or in brine valued at 7¢ or more per pound	740	5¢ per lb.	3¢ per lb.
Raisins made from seedless grapes	742	2¢ per lb.	1½¢ per lb.
Filberts, shelled	757	10¢ per lb.	8¢ per lb.
Pistache (pistachio) nuts	761		
Not shelled		2½¢ per lb.	1¼¢ per lb.
Shelled		5¢ per lb.	2½¢ per lb.
Poppy seed	762	32¢ per 100 lb.	16¢ per 100 lb.
Canary seed	764	1¢ per lb.	3/4¢ per lb.
Licorice root, natural and uncompounded and in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to proper packing and the prevention of decay or deterioration pending manufacture, not containing alcohol	1602	Free	Free
Sausage, casings, weasonds, intestines, bladders, tendons, and integuments, not specially provided for; all the foregoing produced from sheep, lambs and goats	1755	Free	Free

1/ Under the Trade Agreements Act these new rates and other concessions apply to articles the growth, produce and manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. At the present time Germany is the only country in this class, and therefore, the only country that does not receive the benefit of the reduced rates provided in the various Trade Agreements. None of the new rates may be increased, and the duty-free status cannot be changed during the life of the Agreement; this constitutes a concession even if the rate in the Agreement is the same as the old rate.

Appendix II
Selections from revenue acts providing taxes on imports and on the first domestic processing of fats, oils, and oil materials

Title IV Revenue Act of 1934

Section 602 - Tax on certain oils. - Section 601(c) of the Revenue Act of 1932 is amended by adding at the end thereof a new paragraph as follows:

"(8) Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil, and any combination or mixture containing a substantial quantity of any one or more of such oils, 3 cents per pound. The tax on the articles described in this paragraph shall apply only with respect to the importation of such articles after the date of the enactment of this act..."

Section 602½ - Processing tax on certain oils.- "(a) There is hereby imposed upon the first domestic processing of coconut oil, sesame oil, palm oil, palm-kernel oil, or sunflower oil, or of any combination or mixture containing a substantial quantity of any one or more of such oils with respect to any of which oils there has been no previous first domestic processing, a tax of 3 cents per pound to be paid by the processor. There is hereby imposed (in addition to the tax imposed by the preceding sentence) a tax of 2 cents per pound, to be paid by the processor, upon the first domestic processing of coconut oil or of any combination or mixture containing a substantial quantity of coconut oil with respect to which oil there has been no previous first domestic processing, except that the tax imposed by this sentence shall not apply when it is established .... that such coconut oil (whether or not contained in such combination or mixture)(A) is wholly the production of the Philippine Islands or any other possession of the United States or (B) was produced from materials the growth or production of the Philippine Islands or of any other possession of the United States or (C) was brought into the United States or produced from materials brought into the United States on or before the 30th day after the date of enactment of this act.....For purposes of this section 'first domestic processing' does not include the use of palm oil in the manufacture of tin plate."

Section 803 - Effective date.- "Except as otherwise provided, this Act shall take effect upon its enactment."

Approved May 10, 1934 at 11:40 a.m. (But since Section 602 taxes apply only with respect to the oils when imported after the date of enactment, therefore Section 602 taxes were effective May 11, 1934.)

Revenue Act of 1935

Section 402 - Compensatory tax on products of certain oils.- "During any period after the thirtieth day after the date of the enactment of this Act when....

"(1) a processing tax is in effect under section 602½ of the Revenue Act of 1934 or" (see above)

"(2) an import tax is in effect under section 601 (c)(8) of the Revenue Act of 1932, as amended," (see above) "there is hereby imposed upon any article (not within the scope of either such tax) manufactured or produced wholly or in chief value from any one or more of the oils subject to either such tax, when such article is imported into the United States from any foreign country or from any possession of the United States or from the high seas, a compensatory tax equivalent to the tax which would be payable under such section 602½ or 601 (c)(8) upon such oil or oils if imported into the United States or if processed in the United States."

Section 402 became effective September 30, 1935 (T.D. 47863).

Title V Revenue Act of 1936

Section 701 - Tax on certain oils.- The first sentence of section 601 (c)(8) of the Revenue Act of 1932, as amended, (see Section 602, Revenue Act of 1934 on page 77) is amended to read as follows: *

"(8) Whale oil (except sperm oil, fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil, ~~and any combination or mixture contain-a substantial quantity of any one or more of such oils~~, tallow, inedible animal oils, inedible animal fats, inedible animal greases, fatty acids derived from any of the foregoing, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 3 cents per pound; sesame oil provided for in paragraph 1732 of the Tariff Act of 1930, sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids derived from any of the foregoing or from linseed oil, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 4½ cents per pound; any article, merchandise or combination (except oils specified in section 602½ of the Revenue Act of 1934, as amended), (see Section 702 of this Act), 10 percentum or more of the quantity by weight of which consists of, or is derived directly or indirectly from, one or more of the products specified above in this paragraph, or in "....(Section 702).. ....." a tax at the rate or rates per pound equal to that proportion of the rate or rates prescribed in this paragraph or such section 602½ (Section 702) in respect of such product or products which the quantity by weight of the imported article, merchandise, or combination, consisting of or derived from such product or products, bears to the total weight of the imported article, merchandise or combination; hempseed, perilla seed, rapeseed, sesame seed, and kapok seed, 2 cents per pound." The tax on the articles described in this paragraph shall apply only with respect to the importation of such articles after the date of enactment of this act.....

Section 702 - Processing tax on certain oils.- The first sentence of section 602½ of the Revenue Act of 1934 is amended to read as follows:*

"(a) There is hereby imposed upon the first domestic processing of coconut oil, ~~sesame oil~~, palm oil, palm-kernel oil, ~~or sunflower oil~~, fatty acids derived from any of the foregoing oils, salts of any of the foregoing (whether or not such

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* Underlined material is new in given section and paragraph. Stricken out material is repealed. Other material is unchanged from previous Acts.

oils, fatty acids, or salts have been refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or any combination of mixture containing a substantial quantity of any one or more of such oils ~~with respect to any of which oils there has been no previous first domestic processing~~, a tax of 3 cents per pound to be paid by the processor, but the tax under this section shall not apply (1) with respect to any fatty acid or salt resulting from a previous first domestic processing taxed under this section or upon which an import tax has been paid under".....(section 701 of this Act)....."or (2) with respect to any combination or mixture by reason of its containing an oil, fatty acid, or salt with respect to which there has been a previous first domestic processing or upon which an import tax has been paid under such".....(Section 701). (The additional tax on coconut oil not the product of the Philippines or any other possession of the United States, and the exception to the tax, made in the case of palm oil used in the manufacture of tin plate, both provided for in Section 602½ of the Revenue Act of 1934, continue in effect.)

"(b) Notwithstanding the provisions of subsection (a) of this section, the first domestic processing of sunflower oil or sesame oil (or any combination or mixture containing a substantial quantity of sunflower oil or sesame oil), if such oil or such combination or mixture or such oil contained therein was imported prior to the effective date of this title, shall be taxed in accordance with the provisions of Section 602½ of the Revenue Act of 1934 in force on the date of the enactment of this Act."

Section 703.- "....Section 402 of the Revenue Act of 1935 is hereby repealed....."

Section 704 - Effective date.- "The provisions of this title shall be effective on and after the sixtieth day following the date of the enactment of this Act." (Date of enactment was June 22, 1936; effective date of Title V was therefore August 21, 1936.)

Title IV Revenue Act of 1938

Section 702 - Tax on certain oils.- Section 601 (c)(8) of the Revenue Act of 1932, as amended, is amended to read as follows:*

"(8) (A) Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine -animal oil, tallow, inedible animal oils, inedible animal fats, inedible animal greases, fatty acids derived from any of the foregoing, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 3 cents per pound: Provided, That no whale oil (except sperm oil), fish oil, or marine animal oil of any kind (whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or fatty acids derived therefrom, shall be admitted to entry after June 30, 1939, free from the tax herein provided unless such oil was produced on vessels of the United States or in the United States or its possessions, from whales, fish or marine animals or parts thereof taken and captured by vessels of the United States.

*Underlined material is new in given section and paragraph. Stricken out material is repealed. Other material is unchanged from previous Acts.

"(B) Sesame oil provided for in paragraph 1732 of the Tariff Act of 1930, sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids derived from any of the foregoing or from linseed oil, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 4½ cents per pound;

"(C) Any article, merchandise, or combination (except oils specified in section 602½ of the Revenue Act of 1934, as amended,)(see Section 702, Revenue Act of 1936, above,) 10 per centum or more of the quantity by weight of which consists of, or is derived directly or indirectly from, one or more of the products specified above in this paragraph or of the oils, fatty acids, or salts specified in section 602½ of the Revenue Act of 1934, as amended (section 702, Revenue Act of 1936, above) a tax at the rate or rates per pound equal to that proportion of the rate or rates prescribed in this paragraph or such section"... (Section 702, Revenue Act of 1936, above)..."in respect of such product or products which the quantity by weight of the imported article, merchandise or combination, consisting of or derived from such product or products, bears to the total weight of the imported article, merchandise, or combination; but there shall not be taxable under this subparagraph any article, merchandise, or combination (other than an oil, fat, or grease, and other than products resulting from processing seeds without full commercial extraction of the oil content), by reason of the presence therein of an oil, fat, or grease which is a natural component of such article, merchandise or combination and has never had a separate existence as an oil, fat, or grease;

"(D) Hempseed, 2 ~~cents~~ 1.24 cents per pound; perilla seed, 2 ~~cents~~ 1.38 cents per pound; kapok seed, 2 cents per pound; rapeseed, 2 cents per pound; and sesame seed, 2 ~~cents~~ 1.18 cents per pound;

"(E) omitted

"(F) The tax imposed under subparagraph (B) shall not apply to rapeseed imported to be used in the manufacture of rubber substitutes or lubricating oil...

"(G) The taxes imposed by this section shall not apply to any article, merchandise, or combination, by reason of the presence therein of any coconut oil produced in Guam or American Samoa, or any direct or indirect derivative or such oil."

Section 702, (c) Effective date.- The amendment made by this section shall be effective July 1, 1938.

Section 703. Effective July 1, 1938, section 602½ (a), as amended, of the Revenue Act of 1934 is amended to read:

"For the purposes of this section the term "first domestic processing" means....~~but does not include the use of palm oil in the manufacture of tin plate~~ but does not include the use of palm oil in the manufacture of tin plate or terne plate, or any subsequent use of palm oil residue resulting from the manufacture of tin plate or terne plate."

Appendix III

Changes in duties on agricultural products made under section 336 (the flexible provision) of the 1930 tariff act from June 18, 1930 to July 1, 1936

Tariff Act of 1930 paragraph	Article	Rate in 1930 Tariff Act	New rate	Effective date of change
41	Edible gelatin valued at less than 40¢ per lb.	20% ad val. and 5¢ per lb	12% ad val. and 5¢ per lb.	Apr. 15, 1931
41	Gelatin and glue of animal origin n.s.p.f. valued at under 40¢ per lb.	25% ad val. & 2¢ per lb.	20% ad val and 2-1/2¢ per lb.	Sept.18, 1932
52	Sperm oil, crude	10¢ per gal.	5¢ per gal.	Apr. 1, 1933
52	Spermaceti wax	6¢ per lb.	3-1/2¢ per lb.	Apr. 1, 1933
53	Olive oil weighing with immediate container under 40 lbs.	9-1/2¢ per lb. on contents and containers	8¢ per lb. on contents and containers	July 24, 1931
	Sugar not from Cuba			
501	Not over 75 degrees.....	1.7125¢ per lb.	1.284375¢ per lb.	June 8, 1934
	Each additional sugar degree.....	0.0375¢ per lb.	0.028125¢ per lb.	June 8, 1934
	Sugar from Cuba			
501	Not over 75 degrees.....	1.3700¢ per lb.	1.0275¢ per lb.	June 8, 1934
	Each additional sugar degree.....	0.0300¢ per lb.	0.0225¢ per lb.	June 8, 1934
503	Maple sugar.....	8¢ per lb.	6¢ per lb.	Mar. 7, 1931
503	Maple sirup.....	5-1/2¢ per lb	4¢ per lb.	Mar. 7, 1931
713	Dried whole eggs, dried egg yolk, and dried egg albumen.....	18¢ per lb.	27¢ per lb.	July 24, 1931
769	Peas, green or unripe	3¢ per lb.	3-9/10¢ per lb.	Jan. 1, 1932
774	Peppers in natural state	3¢ per lb.	2-1/2¢ per lb.	Jan. 1, 1932
774	Eggplant " " "	3¢ per lb.	1-1/2¢ per lb.	Jan. 1, 1932
805	Ale, porter, stout and beer	$1 per gal.	50¢ per gal.	Feb. 15, 1935

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Cut, sliced, or reduced in size, etc. and n.s.p.f.	45
In natural state	45,74
Prepared or preserved in any manner	45
Venison	11,65
Vermicelli	28
Vetch seed	49
Vinegar	66
Wafers	66
Walnuts	47
Wax:	
Animal	14
Vegetable	18
Whale oil	13
Wheat	28,29,72
Wheat grass seed	48,73
Wool:	
Carbonized, etc.	54,67,68
Flocks	54,68
Grease	14,68
Mungo	54,68
Noils	54,67,68
N.s.p.f.	53
Of given origin	52
Rags	54,68
Shoddy and extract	54,68
Top, etc.	54,68
Waste	54,67,68
Yams	45